



THIRD CLASS MAIL
U.S. POSTAGE
PAID
PERMIT 1200
LANSING, MICHIGAN

BULK RATE

MICHIGAN DEPARTMENT OF TREASURY

SINGLE BUSINESS TAX

RETURNS AND INSTRUCTIONS

CORPORATIONS

1981

This Booklet Contains:

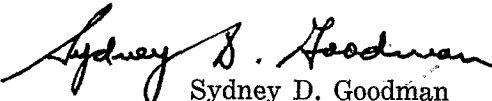
Annual Returns—For 1981 Calendar years or Fiscal year ending in 1982 (C-8000, C-8000D, C-8000S, C-8000C, C-8000KC, C-8000H, C-8030, C-8031)

Quarterly Returns—For 1982 Calendar year or Fiscal year ending in 1983 (C-8002).



IMPORTANT NOTICE

If you are not required to file a Single Business Tax return, please notify us by completing and filing Form C-8030 or C-8031 available in the back of this booklet. Also, report any changes in your address, tax year or account number and any discontinuance on Form C-8031.


Sydney D. Goodman
Revenue Commissioner

**PEEL OFF LABEL AND PLACE IN NAME
AND ADDRESS AREA ON YOUR SBT C-8000.**

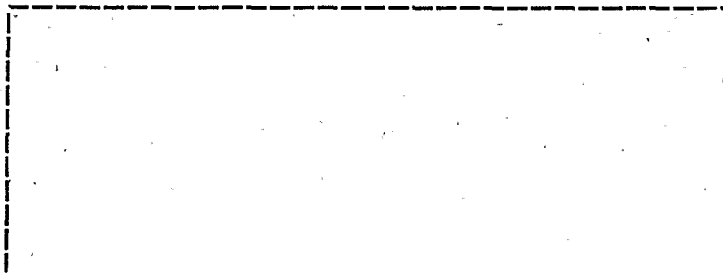


TABLE OF CONTENTS

GENERAL INFORMATION

Who must file	1	Who must sign the return	3
What is a financial organization	2	Where to file	3
What is business activity	2	When to file	3
What is gross receipts	2	How to report federal changes	3
Who files consolidated or combined returns ..	2	How to file short-period return	3
How to request extensions	2	How to report no return required	3
How to report losses, percentages, whole dollars	3	How to report no tax liability	3
How to compute penalty and interest	3		

SPECIFIC INSTRUCTIONS

Acquisition of depreciable property	8	Entity under a common control	4
Affiliated or controlled group of corporations .	4	Gross receipts tax computation	4
Agricultural exemption	1	Internal Revenue Code, Post-1976 Amendments	4, 5
Annualizing	3	Losses from partnership	6
Business activity	2	Shareholders exemption	6
Business income	4	Person, Definition	1
Business loss deduction	7	Prorating	3
Capital loss carryover	5	Public utility property tax credit	7
Child care credit	7	Quarterly tax return instruction	9
College contribution credit	7	Reductions to adjusted tax base	7
Compensation	5	Sales of depreciable property	8
Compensation of shareholders	6	Short-period return	3
Consolidated returns	2	Short-period/Part-year exemption	6
Controlled groups	4	Small business credit	7
Depreciation	5	Statutory exemption	6, 7
Dividends, interest, royalty (income and deductions)	5, 6	Transportation services	7
Domestic insurer's/marketing corporation's exemption	5	Underpayment of estimates	7, 9
		Subchapter S Corporation tax credits	7

C-8000

SINGLE BUSINESS TAX ANNUAL RETURN

C-8000

1981

IDENTIFICATION		Taxable year beginning _____ 1981, ending _____ 19 _____	
2 Check organization: Individual <input type="checkbox"/> a Fiduciary <input type="checkbox"/> b Professional Corp. <input type="checkbox"/> c Sub S Corp. <input type="checkbox"/> d Other Corp. <input type="checkbox"/> e Partnership <input type="checkbox"/> f	PLEASE TYPE OR PRINT		6 Account Number 5b If no account number, enter Social Security number <div style="border: 1px solid black; width: 100px; height: 20px; margin: 5px;"></div>
	Name _____		5c Business Start Date <div style="border: 1px solid black; width: 100px; height: 20px; margin: 5px;"></div>
	d/b/a _____ <div style="text-align: center;">(PLACE LABEL HERE)</div>		
	Number/Street _____		
	City or town, state and ZIP code _____		5d Principal business activity <div style="border: 1px solid black; width: 100px; height: 20px; margin: 5px;"></div>
3 Check if consolidated <input type="checkbox"/> 4 Is your organization a member of a controlled group? Yes <input type="checkbox"/> No <input type="checkbox"/> (Controlled group is defined on page 4)			

TAX BASE	
6 Gross Receipts (50 % Method—see instructions, page 4)	00
7 Business income (see instructions, page 4)	00
8 Compensation (from page 2, line 46)	00
9 Additions (from page 2, line 57)	00
10 Subtotal—Add lines 7, 8, and 9	00
11 Subtractions (from page 2, line 61)	00
12a TAX BASE—Subtract line 11 from line 10	00
(If taxable in another state, see instructions for C-8000H and complete line 12b)	
12b APPORTIONED TAX BASE—Multiply line 12a by % from C-8000H, line 17 or line 20	00

ADJUSTMENTS	
13a Capital acquisition deduction (from C-8000D, line 8)	00
13b Recapture of capital acquisition deduction (from C-8000D, line 24)	00
14 Net capital acquisition deduction—Subtract line 13b from line 13a	00
15 ADJUSTED TAX BASE BEFORE loss deduction and statutory exemption—Subtract (if negative add) line 14 from line 12a or 12b whichever is applicable. If negative, Business loss carry forward	00
16 Business loss deduction	00
17 ADJUSTED TAX BASE BEFORE statutory exemption—Subtract line 16 from line 15	00
18 Statutory exemption (from page 2, line 71)	00
19 Check if you average Business Income on C-8000G <input type="checkbox"/> (See page 2, line 68a)	
20 ADJUSTED TAX BASE—Subtract line 18 from line 17. If line 18 is greater than line 17, enter NONE	00

REDUCTIONS, CREDITS, TAX	
21 Reduction to adjusted tax base, if applicable (see instructions on C-8000S) Check if from C-8000S a. <input type="checkbox"/> Part I, b. <input type="checkbox"/> Part II, c. <input type="checkbox"/> Part III, d. <input type="checkbox"/> Part IV, or e. <input type="checkbox"/> Part V	00
22 Subtotal—Subtract line 21 from line 20	00
23 TAX BEFORE credits—Multiply line 22 by 2.35 % (.0235)	00
24 Small business credit (from C-8000I, line 25; C-8000P, line 22; or C-8000C, line 19)	00
25 Other credits—Check if from a. <input type="checkbox"/> C-8000C, Line 26, and/or b. <input type="checkbox"/> C-8000CC, line 11	00
26 Subtotal—Subtract lines 24 and 25 from line 23	00
27 Unincorporated/Subchapter S Corp. tax credit—Multiply line 26 by % from table, page 7	00
28 TAX—Subtract line 27 from line 26	00

PAYMENTS	
29 Overpayment credited from 1980	00
30 Estimated tax payments	00
31 Tax paid with request for extension	00
32 Total—Add lines 29, 30 and 31	00
33 TAX DUE—Subtract line 32 from line 28	00
34 Penalty _____ % plus interest _____ %	00
35 Add lines 33 and 34—PAY THIS AMOUNT	00
36 OVERPAYMENT—Subtract line 28 from line 32	00
37 Amount of overpayment to be refunded	00
38 Amount of overpayment to be credited to 1982 estimated tax	00

COMPENSATION List all payments made on behalf of or for the benefit of employees or officers. (see instructions, pages 4 & 5)		
39	Salaries, wages, and other payments to employees.....	00
40	Payroll taxes—FICA, state and federal unemployment payments.....	00
41	Employee insurance plans—worker's compensation, health, life.....	00
42	Pension, retirement, profit sharing plans.....	00
43	Other payments—supplemental unemployment benefit trust, etc.....	00
44	Subtotal—Add lines 39 through 43.....	00
45	Special exemptions (Insurers see instructions).....	00
46	Compensation (Subtract line 45 from line 44, enter here and on page 1, line 8).....	00

ADDITIONS (see instructions, page 5) To the extent deducted in arriving at federal taxable income		
47	Depreciation, and other write-off of tangible assets.....	00
48	Taxes imposed on or measured by income (city, state and foreign).....	00
49	Single business tax.....	00
50	Dividends, interest and royalties.....	00
51	Capital loss carryover or carryback.....	00
52	Net operating loss carryover or carryback.....	00
53	Excluded capital gains (Individuals only).....	00
54	Gross interest and dividend income from bonds and similar obligations issued by states other than Michigan and political subdivisions thereof.....	00
55	Any deduction or exclusion due to classification as DISC, Western Hemisphere trade corporation, China trade act corporation, and similar classifications.....	00
56	Losses from partnerships—Account No.	00
57	Total Additions (Add lines 47 through 56, enter here and on page 1, line 9).....	00

SUBTRACTIONS (see instructions, page 6)		
58	Dividends, interest and royalty income included in business income, page 1, line 7.....	00
59	Capital losses not deducted in arriving at business income, page 1, line 7.....	00
60	Income from partnerships included in business income—Account No.	00
61	Total Subtractions (Add lines 58 through 60, enter here and on page 1, line 11).....	00

STATUTORY EXEMPTION Business income averaging available to noncorporate taxpayers (see instructions, page 6)		
62	Statutory exemption—Enter \$40,000 or the amount allocated from C-8009, line 6.....	00
Partners or Shareholders (Sub S or Professional Corp.) Exemption		
63	Number qualified (from C-8000KP, line 5 or C-8000KC, line 4) 63a _____ LESS 1 = 63b _____	
64	Multiply line 63b by \$12,000 (maximum \$48,000).....	00
65	Increased Statutory Exemption—Add lines 62 and 64.....	00
Short-period/Part-year Exemption		
66	Number of months covered by this return 66a _____ ÷ 12 = 66b _____ %	
67	Prorated Statutory Exemption—Multiply line 62 or 65 by percentage on line 66b.....	00
68a	Business income (from page 1, line 7—noncorporate taxpayers, if you average business income, enter amount from C-8000G, line 10).....	00
68b	Loss carryover or carryback (from lines 51 and 52).....	00
68c	Compensation and Director fees of ALL shareholders (from C-8000KC, Line 5) 68c _____	00
69	Total—Add lines 68a, 68b, and 68c.....	00
70a	Excess business income—Subtract line 62, 65 or 67 from line 69 (cannot be less than zero).....	00
70b	Reduction factor—Multiply line 70a by 2.....	00
71	Allowable Exemption (Subtract line 70b from line 62, 65 or 67, enter here and on page 1, line 18).....	00

RETURN DUE On or before the last day of the 4th month after close of your tax year. Make remittance payable to STATE OF MICHIGAN (Please write account number on remittance.) Mail to Michigan Department of Treasury, P.O. Box 30059, Lansing, MI 48909.

PREPARER'S AND TAXPAYER'S DECLARATION: Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief it is true, correct and complete. If prepared by a person other than the taxpayer, declaration is based on any known information.			
Signature of Taxpayer		Signature of Preparer other than Taxpayer	
Date		Date	
Title		Business Address	

C-8000

SINGLE BUSINESS TAX ANNUAL RETURN

C-8000

1981

IDENTIFICATION		Taxable year beginning _____ 1981, ending _____ 19__	
2 Check organization: Individual <input type="checkbox"/> a Fiduciary <input type="checkbox"/> b Professional Corp. <input type="checkbox"/> c Sub S Corp. <input type="checkbox"/> d Other Corp. <input type="checkbox"/> e Partnership <input type="checkbox"/> f	PLEASE TYPE OR PRINT		5 Account Number 5b If no account number, enter Social Security number <div style="border: 1px solid black; width: 100px; height: 20px; margin: 5px 0;"></div>
	Name _____ d/b/a _____ (PLACE LABEL HERE) Number/Street _____ City or town, state and ZIP code _____		5c Business Start Date <div style="border: 1px solid black; width: 100px; height: 20px; margin: 5px 0;"></div>
	3 Check if consolidated <input type="checkbox"/>		5d Principal business activity <div style="border: 1px solid black; width: 100px; height: 20px; margin: 5px 0;"></div>
	4 Is your organization a member of a controlled group? Yes <input type="checkbox"/> No <input type="checkbox"/> (Controlled group is defined on page 4)		
TAX BASE			
6 Gross Receipts (50 % Method—see instructions, page 4)		6	00
7 Business income (see instructions, page 4)		7	00
8 Compensation (from page 2, line 46)		8	00
9 Additions (from page 2, line 57)		9	00
10 Subtotal—Add lines 7, 8, and 9		10	00
11 Subtractions (from page 2, line 61)		11	00
12a TAX BASE—Subtract line 11 from line 10		12a	00
(If taxable in another state, see instructions for C-8000H and complete line 12b)			
12b APPORTIONED TAX BASE—Multiply line 12a by % from C-8000H, line 17 or line 20		12b	00
ADJUSTMENTS			
13a Capital acquisition deduction (from C-8000D, line 8)		13a	00
13b Recapture of capital acquisition deduction (from C-8000D, line 24)		13b	00
14 Net capital acquisition deduction—Subtract line 13b from line 13a		14	00
15 ADJUSTED TAX BASE BEFORE loss deduction and statutory exemption—Subtract (if negative add) line 14 from line 12a or 12b whichever is applicable. If negative, Business loss carry forward		15	00
16 Business loss deduction		16	00
17 ADJUSTED TAX BASE BEFORE statutory exemption—Subtract line 16 from line 15		17	00
18 Statutory exemption (from page 2, line 71)		18	00
19 Check if you average Business Income on C-8000G <input type="checkbox"/> (See page 2, line 68a)			
20 ADJUSTED TAX BASE—Subtract line 18 from line 17. If line 18 is greater than line 17, enter NONE		20	00
REDUCTIONS, CREDITS, TAX			
21 Reduction to adjusted tax base, if applicable (see instructions on C-8000S) Check if from C-8000S a. <input type="checkbox"/> Part I, b. <input type="checkbox"/> Part II, c. <input type="checkbox"/> Part III, d. <input type="checkbox"/> Part IV, or e. <input type="checkbox"/> Part V		21	00
22 Subtotal—Subtract line 21 from line 20		22	00
23 TAX BEFORE credits—Multiply line 22 by 2.35 % (.0235)		23	00
24 Small business credit (from C-8000I, line 25; C-8000P, line 22; or C-8000C, line 19)		24	00
25 Other credits—Check if from a. <input type="checkbox"/> C-8000C, Line 26, and/or b. <input type="checkbox"/> C-8000CC, line 11		25	00
26 Subtotal—Subtract lines 24 and 25 from line 23		26	00
27 Unincorporated/Subchapter S Corp. tax credit—Multiply line 26 by % from table, page 7		27	00
28 TAX—Subtract line 27 from line 26		28	00
PAYMENTS			
29 Overpayment credited from 1980		29	00
30 Estimated tax payments		30	00
31 Tax paid with request for extension		31	00
32 Total—Add lines 29, 30 and 31		32	00
33 TAX DUE—Subtract line 32 from line 28		33	00
34 Penalty _____ % <input type="checkbox"/> 00 plus interest _____ % <input type="checkbox"/> 00		34	00
35 Add lines 33 and 34— PAY THIS AMOUNT		35	00
36 OVERPAYMENT—Subtract line 28 from line 32		36	00
37 Amount of overpayment to be refunded		37	00
38 Amount of overpayment to be credited to 1982 estimated tax		38	00

COMPENSATION List all payments made on behalf of or for the benefit of employees or officers. (see instructions, pages 4 & 5)

39	Salaries, wages, and other payments to employees.....	39		00
40	Payroll taxes—FICA, state and federal unemployment payments.....	40		00
41	Employee insurance plans—worker's compensation, health, life.....	41		00
42	Pension, retirement, profit sharing plans.....	42		00
43	Other payments—supplemental unemployment benefit trust, etc.....	43		00
44	Subtotal—Add lines 39 through 43.....	44		00
45	Special exemptions (Insurers see instructions).....	45		00
46	Compensation (Subtract line 45 from line 44, enter here and on page 1, line 8).....	46		00

ADDITIONS (see instructions, page 5) To the extent deducted in arriving at federal taxable income

47	Depreciation, and other write-off of tangible assets.....	47		00
48	Taxes imposed on or measured by income (city, state and foreign).....	48		00
49	Single business tax.....	49		00
50	Dividends, interest and royalties.....	50		00
51	Capital loss carryover or carryback.....	51		00
52	Net operating loss carryover or carryback.....	52		00
53	Excluded capital gains (Individuals only).....	53		00
54	Gross interest and dividend income from bonds and similar obligations issued by states other than Michigan and political subdivisions thereof.....	54		00
55	Any deduction or exclusion due to classification as DISC, Western Hemisphere trade corporation, China trade act corporation, and similar classifications.....	55		00
56	Losses from partnerships—Account No.	56		00
57	Total Additions (Add lines 47 through 56, enter here and on page 1, line 9).....	57		00

SUBTRACTIONS (see instructions, page 6)

58	Dividends, interest and royalty income included in business income, page 1, line 7.....	58		00
59	Capital losses not deducted in arriving at business income, page 1, line 7.....	59		00
60	Income from partnerships included in business income—Account No.	60		00
61	Total Subtractions (Add lines 58 through 60, enter here and on page 1, line 11).....	61		00

STATUTORY EXEMPTION Business income averaging available to noncorporate taxpayers (see instructions, page 6)

62	Statutory exemption—Enter \$40,000 or the amount allocated from C-8009, line 6.....	62		00
Partners or Shareholders (Sub S or Professional Corp.) Exemption				
63	Number qualified (from C-8000KP, line 5 or C-8000KC, line 4) 63a	LESS 1 = 63b		
64	Multiply line 63b by \$12,000 (maximum \$48,000).....	64		00
65	Increased Statutory Exemption—Add lines 62 and 64.....	65		00
Short-period/Part-year Exemption				
66	Number of months covered by this return 66a	÷ 12 = 66b		%
67	Prorated Statutory Exemption—Multiply line 62 or 65 by percentage on line 66b.....	67		00
68a	Business income (from page 1, line 7—noncorporate taxpayers, if you average business income, enter amount from C-8000G, line 10).....	68a		00
68b	Loss carryover or carryback (from lines 51 and 52).....	68b		00
68c	Compensation and Director fees of ALL shareholders (from C-8000KC, Line 5).....	68c		00
69	Total—Add lines 68a, 68b, and 68c.....	69		00
70a	Excess business income—Subtract line 62, 65 or 67 from line 69 (cannot be less than zero).....	70a		00
70b	Reduction factor—Multiply line 70a by 2.....	70b		00
71	Allowable Exemption (Subtract line 70b from line 62, 65 or 67, enter here and on page 1, line 18).....	71		00

RETURN DUE On or before the last day of the 4th month after close of your tax year. Make remittance payable to STATE OF MICHIGAN. (Please write account number on remittance.) Mail to Michigan Department of Treasury, P.O. Box 30059, Lansing, MI 48909.

PREPARER'S AND TAXPAYER'S DECLARATION:

Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief it is true, correct and complete. If prepared by a person other than the taxpayer, declaration is based on any known information.

Signature of Taxpayer	Date	Signature of Preparer other than Taxpayer	Date
Title		Business Address	

(see instructions, page 8)

C-8000D

1981 ■

1 Name		2 Account Number	
CAPITAL ACQUISITION DEDUCTION			
PART I Acquisition of depreciable real property located in Michigan and acquired during taxable year (section 1250 IRC type property).			
a Description	b Location	c Date Acquired	d Cost Paid or Accrued During Taxable Year
3.			
			4 TOTAL depreciable real property located in Michigan
			4 00
PART II Acquisition of depreciable personal property acquired during taxable year (other than section 1250 IRC type property).			
a Description	b Location	c Date Acquired	d Cost Paid or Accrued During Taxable Year
5.			
			6 TOTAL depreciable personal property If taxable in another state complete line 7.
			7 Apportioned depreciable personal property—Multiply line 6 by % from C-8000H, line 24
			7 00
PART III Total Deduction			
8 TOTAL CAPITAL ACQUISITION DEDUCTION (Add lines 4 and 6 or 7, whichever is applicable, enter here and on C-8000, page 1, line 13a)			8 00

Note: If more space is needed, submit a separate schedule and enter totals on lines 4 and 6.

RECAPTURE OF CAPITAL ACQUISITION DEDUCTION**PART IV Sales and other dispositions of depreciable real property acquired on or after 1/1/76 (section 1250 IRC type property located in Michigan).**

a Description	b Location	c Date Acquired	d Date Sold	e Gross Sales Price	f Gain or (loss)
9					
10 Totals.....			10		
11 Adjusted proceeds—Line 10, column (e) LESS gain, or PLUS loss on line 10, column (f).....			11		00
If taxable in another state, complete lines 12-19					
12 Gross proceeds (from line 10, column (e)).....			12		00
13 Total gains or (losses) (from line 10, column (f)).....		13		00	
14 Excluded gains attributable to line 13 and entered on C-8000, page 2, line 53.....		14		00	
15 Reported gains or (losses)—Subtract line 14 from line 13.....		15		00	
16 Apportioned gains or (losses)—Multiply line 15 by % from C-8000H, line 17 or line 20, whichever is applicable.....			16		00
17 Subtotal—line 12 LESS gain, or PLUS a loss on line 16.....			17		00
18 Excluded gains (from line 14).....			18		00
19 Adjusted proceeds—Subtract line 18 from line 17.....			19		00

PART V Sales and other dispositions of depreciable personal property acquired on or after 1/1/76 (other than section 1250 type property).

a Description	b Location	c Date Acquired	d Date Sold	e Gross Sales Price	f Gain or (loss)
20					
21 Totals.....			21		
22 Adjusted proceeds—line 21, column (e) LESS gain, or PLUS loss on line 21, column (f).....			22		00
If taxable in another state, complete line 23					
23 Apportioned adjusted proceeds. Multiply line 22 by % from C-8000H, line 24.....			23		00

PART VI Total Recapture

24 TOTAL RECAPTURE OF CAPITAL ACQUISITION DEDUCTION (Add lines 11 and 22 or lines 19 and 23, whichever are applicable, enter here and C-8000, page 1, line 13b).....	24	00
--	----	----

SINGLE BUSINESS TAX CAPITAL ACQUISITION ADJUSTMENT

(see instructions, page 8)

C-8000D

1981 ■

1 Name		2 Account Number	
CAPITAL ACQUISITION DEDUCTION			
PART I Acquisition of depreciable real property located in Michigan and acquired during taxable year (section 1250 IRC type property).			
a Description	b Location	c Date Acquired	d Cost Paid or Accrued During Taxable Year
3.			
4 TOTAL depreciable real property located in Michigan			4 00
PART II Acquisition of depreciable personal property acquired during taxable year (other than section 1250 IRC type property).			
a Description	b Location	c Date Acquired	d Cost Paid or Accrued During Taxable Year
5.			
6 TOTAL depreciable personal property			6 00
If taxable in another state complete line 7.			
7 Apportioned depreciable personal property—Multiply line 6 by % from C-8000H, line 24.			7 00
PART III Total Deduction			
8 TOTAL CAPITAL ACQUISITION DEDUCTION (Add lines 4 and 6 or 7, whichever is applicable, enter here and on C-8000, page 1, line 13a)			8 00

Note: If more space is needed, submit a separate schedule and enter totals on lines 4 and 6.

RECAPTURE OF CAPITAL ACQUISITION DEDUCTION

PART IV Sales and other dispositions of depreciable real property acquired on or after 1/1/76 (section 1250 IRC type property located in Michigan).

a Description	b Location	c Date Acquired	d Date Sold	e Gross Sales Price	f Gain or (loss)
9.....					
10 Totals.....10					
11 Adjusted proceeds—Line 10, column (e) LESS gain, or PLUS loss on line 10, column (f).....11					00
If taxable in another state, complete lines 12-19					
12 Gross proceeds (from line 10, column (e)).....12					00
13 Total gains or (losses) (from line 10, column (f)).....13					00
14 Excluded gains attributable to line 13 and entered on C-8000, page 2, line 53.....14					00
15 Reported gains or (losses)—Subtract line 14 from 13.....15					00
16 Apportioned gains or (losses)—Multiply line 15 by % from C-8000H, line 17 or line 20, whichever is applicable.....16					00
17 Subtotal—line 12 LESS gain, or PLUS a loss on line 16.....17					00
18 Excluded gains (from line 14).....18					00
19 Adjusted proceeds—Subtract line 18 from line 17.....19					00

PART V Sales and other dispositions of depreciable personal property acquired on or after 1/1/76 (other than section 1250 type property).

a Description	b Location	c Date Acquired	d Date Sold	e Gross Sales Price	f Gain or (loss)
20.....					
21 Totals.....21					
22 Adjusted proceeds—line 21, column (e) LESS gain, or PLUS loss on line 21, column (f).....22					00
If taxable in another state, complete line 23					
23 Apportioned adjusted proceeds. Multiply line 22 by % from C-8000H, line 24.....23					00

PART VI Total Recapture

24 TOTAL RECAPTURE OF CAPITAL ACQUISITION DEDUCTION (Add lines 11 and 22 or lines 19 and 23, whichever are applicable, enter here and C-8000, page 1, line 13b).....24	00
--	----

C-8000S

SINGLE BUSINESS TAX REDUCTIONS TO ADJUSTED TAX BASE

See instructions on reverse side

C-8000S**1981****1 Name****2 Account Number****PART I COMPENSATION REDUCTION****PERCENT OF TAX BASE**

3 Compensation (from C-8000, page 1, line 8) (Insurers—See special exemption instruction, page 5).....	3	00
4 Tax base (from C-8000, page 1, line 12a).....	4	00
5 Percentage—Divide line 3 by line 4.....	5	%

COMPUTATION OF REDUCTION

6 Adjusted tax base (from C-8000, page 1, line 20).....	6	00
7 Percentage on line 5 that exceeds 63% (not to exceed 37%).....	7	%
8 Reduction to adjusted tax base—Multiply line 6 by line 7, enter here and on C-8000, page 1, line 21.....	8	00

PART II RETAIL FOOD STORE If 75% or more of gross receipts is retail sales of food exempt from sales tax. (Complete lines 3-5 of Part I)

9 Adjusted tax base (from C-8000, page 1, line 20).....	9	00
10 Percentage on line 5 that exceeds 50% (55% for 1982) but not to exceed 50% (45% for 1982).....	10	%
11 Reduction to adjusted tax base—Multiply line 9 by line 10, enter here and on C-8000, page 1, line 21....	11	00

PART III SPECIAL REDUCTIONS Granted in Sec. 31(7) (See instruction on reverse side) (Complete lines 3-5 of Part I)

12 Adjusted tax base (from C-8000, page 1, line 20).....	12	00
13 Percentage on line 5 that exceeds 55% (60% for 1982) but not to exceed 45% (40% for 1982).....	13	%
14 Reduction to adjusted tax base—Multiply line 12 by line 13, enter here and on C-8000, page 1, line 21....	14	00

PART IV GROSS RECEIPTS REDUCTION**ADJUSTED GROSS RECEIPTS**

15 Gross receipts (from C-8000, page 1, line 6) (If taxable in another state, complete line 16).....	15	00
16 Apportioned gross receipts—Multiply line 15 by % from C-8000H, line 17 or line 20, whichever is applicable	16	00
17 Recapture of capital acquisition deduction (from C-8000, page 1, line 13b).....	17	00
18 Adjusted gross receipts—Add lines 15 or 16, whichever is applicable, and line 17—	18	00

If short method elected, enter 50% of line 18 on C-8000, page 1, line 22

COMPUTATION OF REDUCTION

19 Adjusted tax base (from C-8000, page 1, line 20).....	19	00
20 Gross receipts limitation—Multiply line 18 by 50%.....	20	00
21 Reduction to adjusted tax base (Subtract line 20 from line 19, enter here and on C-8000, page 1, line 21—cannot be less than zero).....	21	00

PART V RENTAL INVESTMENTS (Complete lines 15-18 of Part IV)

22 Adjusted tax base (from C-8000, page 1, line 20).....	22	00
23 Gross receipts limitation—Multiply line 18 by 47% (50% for 1982).....	23	00
24 Reduction to adjusted tax base (Subtract line 23 from line 22, enter here and on C-8000, page 1, line 21—cannot be less than zero).....	24	00

NOTE: PLEASE IDENTIFY REDUCTION METHOD BY CHECKING APPROPRIATE BOX ON C-8000, PAGE 1, LINE 21.

INSTRUCTIONS FOR C-8000S: REDUCTIONS TO ADJUSTED TAX BASE

If you elect to reduce adjusted tax base by one of the reduction methods, you must complete this schedule and attach it to your Annual C-8000. You may be eligible for more than one method, but are entitled to only one. Choose the one to your advantage.

IDENTIFY THIS SCHEDULE WITH THE SAME NAME AND ACCOUNT NUMBER AS SHOWN ON YOUR SBT C-8000.

PART I: COMPENSATION REDUCTION

Percent of Tax Base

All taxpayers who have high labor costs should determine eligibility for the various reduction methods involving compensation. The computation on line 5 is the percentage that compensation bears to tax base.

Compensation—over 63%

If the percentage on line 5 exceeds 63%, you may elect to reduce the adjusted tax base by the excess percentage. The excess percentage cannot exceed 37%. If the election is made, compute reduction on line 8, and enter on C-8000, line 21. Also check box "a".

PART II: RETAIL FOODSTORES

If gross receipts from the sale at retail of food for human consumption equals 75% or more of your total gross receipts, you may elect to reduce your adjusted tax base by the percentage on line 5 that exceeds 50% (55% for tax years ending in 1982). This percentage cannot exceed 50% (45% for tax years ending in 1982). "Sales at retail of food for human consumption which are exempt from sales tax and defined in section 4(g) of Act No. 167 of Public Acts of 1933 as amended. Compute your reduction on line 11 and enter on C-8000, line 21. Also check box "b".

PART III: SPECIAL REDUCTIONS GRANTED IN SEC. 31(7)

A person whose principal business is licensed and regulated under Act 330 of the Public Acts of 1968, whose business is described in Sec. 6(3) of Public Act 301 of 1974, or a person whose principal business is a building maintenance company may elect to reduce the adjusted tax base by the percentage on line 5 that exceeds 55% (60% for tax years ending in 1982). This percentage cannot exceed 45% (40% for tax years ending in 1982).

Compute your reduction on line 14 and enter on C-8000, line 21. Also check box "c".

Act 330—"An act to license and regulate private security guards, private police, special police, security technicians, watchmen, patrol service, private security guard agencies and alarm system sales installation and operations;"

Act 301, Sec. 6(3)—"A person employing individuals to render part-time or temporary personal services to, for, or under the direction of a third person is not an employment agency within the meaning of this act if the person employing the individuals, in addition to wages or salaries, pays federal social security taxes, state and federal unemployment insurance, carries workmen's compensation insurance as required by state law, and sustains responsibility for the acts of his employees while rendering services to, for, or under the direction of a third person."

A building maintenance company means a person whose gross receipts from the cleaning of the interior of a building equals 85% or more of the total gross receipts and who performs those services on not less than a monthly basis.

PART IV: GROSS RECEIPTS REDUCTION

A taxpayer whose adjusted tax base is more than 50% of adjusted gross receipts must determine a reduction to adjusted tax base for C-8000, line 21. See instruction for gross receipts, page 4, for short method.

Adjusted Gross Receipts

All taxpayers who elect the gross receipts method must adjust the gross receipts by the capital acquisition deduction that is recaptured during the year.

Gross Receipts 50%

You may elect to reduce your adjusted tax base by the amount that adjusted tax base on C-8000, line 20 exceeds 50% of adjusted gross receipts. Compute the reduction on line 21 and enter on C-8000, line 21. Also check box "d".

PART V: RENTAL INVESTMENTS

If you have interest paid and depreciation on assets acquired before January 1, 1976 which equals 70% or more of your adjusted tax base on C-8000, line 20 derived from rental investments you may elect to reduce your adjusted tax base by the amount that adjusted tax base exceeds 47% of adjusted gross receipts (50% for tax years ending in 1982). Compute the reduction on line 24 and enter on C-8000, line 21. Also check box "e". This method is not available to financial organizations.

C-8000S

SINGLE BUSINESS TAX REDUCTIONS TO ADJUSTED TAX BASE

See instructions on reverse side

C-8000S**1981****1** Name**2** Account Number**PART I COMPENSATION REDUCTION****PERCENT OF TAX BASE**

3 Compensation (from C-8000, page 1, line 8) (Insurers—See special exemption instruction, page 5).....	3	00
4 Tax base (from C-8000, page 1, line 12a).....	4	00
5 Percentage—Divide line 3 by line 4.....	5	%

COMPUTATION OF REDUCTION

6 Adjusted tax base (from C-8000, page 1, line 20).....	6	00
7 Percentage on line 5 that exceeds 63% (not to exceed 37%).....	7	%
8 Reduction to adjusted tax base—Multiply line 6 by line 7, enter here and on C-8000, page 1, line 21.....	8	00

PART II RETAIL FOOD STORE If 75% or more of gross receipts is retail sales of food exempt from sales tax. (Complete lines 3-5 of Part I)

9 Adjusted tax base (from C-8000, page 1, line 20).....	9	00
10 Percentage on line 5 that exceeds 50% (55% for 1982) but not to exceed 50% (45% for 1982).....	10	%
11 Reduction to adjusted tax base—Multiply line 9 by line 10, enter here and on C-8000, page 1, line 21....	11	00

PART III SPECIAL REDUCTIONS Granted in Sec. 31(7) (See instruction on reverse side) (Complete lines 3-5 of Part I)

12 Adjusted tax base (from C-8000, page 1, line 20).....	12	00
13 Percentage on line 5 that exceeds 55% (60% for 1982) but not to exceed 45% (40% for 1982).....	13	%
14 Reduction to adjusted tax base—Multiply line 12 by line 13, enter here and on C-8000, page 1, line 21....	14	00

PART IV GROSS RECEIPTS REDUCTION**ADJUSTED GROSS RECEIPTS**

15 Gross receipts (from C-8000, page 1, line 6) (If taxable in another state, complete line 16).....	15	00
16 Apportioned gross receipts—Multiply line 15 by % from C-8000H, line 17 or line 20, whichever is applicable.....	16	00
17 Recapture of capital acquisition deduction (from C-8000, page 1, line 13b).....	17	00
18 Adjusted gross receipts—Add lines 15 or 16, whichever is applicable, and line 17—.....	18	00

If short method elected, enter 50% of line 18 on C-8000, page 1, line 22

COMPUTATION OF REDUCTION

19 Adjusted tax base (from C-8000, page 1, line 20).....	19	00
20 Gross receipts limitation—Multiply line 18 by 50%.....	20	00
21 Reduction to adjusted tax base (Subtract line 20 from line 19, enter here and on C-8000, page 1, line 21—cannot be less than zero).....	21	00

PART V RENTAL INVESTMENTS (Complete lines 15-18 of Part IV)

22 Adjusted tax base (from C-8000, page 1, line 20).....	22	00
23 Gross receipts limitation—Multiply line 18 by 47% (50% for 1982).....	23	00
24 Reduction to adjusted tax base (Subtract line 23 from line 22, enter here and on C-8000, page 1, line 21—cannot be less than zero).....	24	00

NOTE: PLEASE IDENTIFY REDUCTION METHOD BY CHECKING APPROPRIATE BOX ON C-8000, PAGE 1, LINE 21.

INSTRUCTIONS FOR C-8000S: REDUCTIONS TO ADJUSTED TAX BASE

If you elect to reduce adjusted tax base by one of the reduction methods, you must complete this schedule and attach it to your Annual C-8000. You may be eligible for more than one method, but are entitled to only one. Choose the one to your advantage.

IDENTIFY THIS SCHEDULE WITH THE SAME NAME AND ACCOUNT NUMBER AS SHOWN ON YOUR SBT C-8000.

PART I: COMPENSATION REDUCTION

Percent of Tax Base

All taxpayers who have high labor costs should determine eligibility for the various reduction methods involving compensation. The computation on line 5 is the percentage that compensation bears to tax base.

Compensation—over 63%

If the percentage on line 5 exceeds 63%, you may elect to reduce the adjusted tax base by the excess percentage. The excess percentage cannot exceed 37%. If the election is made, compute reduction on line 8, and enter on C-8000, line 21. Also check box "a".

PART II: RETAIL FOODSTORES

If gross receipts from the sale at retail of food for human consumption equals 75% or more of your total gross receipts, you may elect to reduce your adjusted tax base by the percentage on line 5 that exceeds 50% (55% for tax years ending in 1982). This percentage cannot exceed 50% (45% for tax years ending in 1982). "Sales at retail of food for human consumption which are exempt from sales tax and defined in section 4(g) of Act No. 167 of Public Acts of 1933 as amended. Compute your reduction on line 11 and enter on C-8000, line 21. Also check box "b".

PART III: SPECIAL REDUCTIONS GRANTED IN SEC. 31(7)

A person whose principal business is licensed and regulated under Act 330 of the Public Acts of 1968, whose business is described in Sec. 6(3) of Public Act 301 of 1974, or a person whose principal business is a building maintenance company may elect to reduce the adjusted tax base by the percentage on line 5 that exceeds 55% (60% for tax years ending in 1982). This percentage cannot exceed 45% (40% for tax years ending in 1982).

Compute your reduction on line 14 and enter on C-8000, line 21. Also check box "c".

Act 330—"An act to license and regulate private security guards, private police, special police, security technicians, watchmen, patrol service, private security guard agencies and alarm system sales installation and operations;"

Act 301, Sec. 6(3)—"A person employing individuals to render part-time or temporary personal services to, for, or under the direction of a third person is not an employment agency within the meaning of this act if the person employing the individuals, in addition to wages or salaries, pays federal social security taxes, state and federal unemployment insurance, carries workmen's compensation insurance as required by state law, and sustains responsibility for the acts of his employees while rendering services to, for, or under the direction of a third person."

A building maintenance company means a person whose gross receipts from the cleaning of the interior of a building equals 85% or more of the total gross receipts and who performs those services on not less than a monthly basis.

PART IV: GROSS RECEIPTS REDUCTION

A taxpayer whose adjusted tax base is more than 50% of adjusted gross receipts must determine a reduction to adjusted tax base for C-8000, line 21. See instruction for gross receipts, page 4, for short method.

Adjusted Gross Receipts

All taxpayers who elect the gross receipts method must adjust the gross receipts by the capital acquisition deduction that is recaptured during the year.

Gross Receipts 50%

You may elect to reduce your adjusted tax base by the amount that adjusted tax base on C-8000, line 20 exceeds 50% of adjusted gross receipts. Compute the reduction on line 21 and enter on C-8000, line 21. Also check box "d".

PART V: RENTAL INVESTMENTS

If you have interest paid and depreciation on assets acquired before January 1, 1976 which equals 70% or more of your adjusted tax base on C-8000, line 20 derived from rental investments you may elect to reduce your adjusted tax base by the amount that adjusted tax base exceeds 47% of adjusted gross receipts (50% for tax years ending in 1982). Compute the reduction on line 24 and enter on C-8000, line 21. Also check box "e". This method is not available to financial organizations.

INSTRUCTIONS FOR MICHIGAN SINGLE BUSINESS TAX 1981 ANNUAL RETURN—CORPORATIONS

These instructions are for returns filed for calendar year 1981 or fiscal years ending through November 1982. The instructions within boxes are statutory definitions.

1981 CHANGES

CHILD CARE CREDIT—If you provided child care services for children of your employees, without charge to the employee, you may be entitled to a child care credit. This credit is claimed on Form C-8000CC. You may obtain this form at any of our District Offices listed in the back of the booklet. This credit is effective for tax years beginning after December 31, 1980 and before January 1, 1983. See instructions Page 7.

EXTENSIONS—For tax year 1981 and thereafter, The Department will not honor a request for an extension received after the due date of the SBT annual return even though such request is based on the filing of a federal extension. A copy of the federal extension must be received prior to the SBT annual due date. See instructions, Page 2.

FEDERAL ECONOMIC RECOVERY TAX ACT—The Department recognizes the application of internal revenue code (IRC), Section 168, therefore, no adjustments are necessary relating to the new Accelerated Cost Recovery Systems. All other effects of this amendment (other than Section 168) must be eliminated in arriving at business income. See instructions, Page 4.

WATCH FOR IRC REFERENCE UPDATE—As of this printing, there is pending SBT legislation that updates the IRC reference to the code in effect on November 15, 1981. If the legislation is enacted, determine your business income making no adjustments for post-1976 IRC amendments. See instructions, Page 4.

GENERAL INFORMATION

WHO MUST FILE

Every person who is engaged in business activity in Michigan and whose gross receipts plus recapture of capital acquisition deduction are at least \$40,000 for the year must file an annual Single Business Tax return.

If you are not required to file but received this booklet, notify the Department on Form C-8030.

Persons not required to file:

A. A person who is exempt from federal income tax pursuant to the provisions of the internal revenue code is exempt from the tax imposed by this act except:

- 1) An organization included under section 501(c)(12) and 501(c)(16) of the internal revenue code.
- 2) An organization exempt under section 501(c)(4) of the internal revenue code but for its failure to meet the requirements in section 501(c)(12) that 85% or more of its income must consist of amounts collected from members.
- 3) The adjusted tax base attributable to the activities giving rise to the unrelated business income of an exempt person.

B. A foreign or alien insurance company subject to the provisions of the premium tax under sections 440 to 446 of Act No. 218 of the Public Acts of 1956, as amended, being sections 500.440 to 500.446 of the Michigan Compiled Laws. This exemption shall not apply to the tax base derived from a business activity other than insurance carrier services.

C. A nonprofit cooperative housing corporation. As used in this subdivision, "nonprofit cooperative housing corporation" means a nonprofit cooperative housing corporation which is engaged in providing housing services to its stockholders and members and which does not pay dividends or interest upon stock or membership investment but which does distribute all earnings to its stockholders or members. This exemption shall not apply to any business activity of a nonprofit cooperative housing corporation other than providing housing services to its stockholders and members.

D. That portion of the tax base attributable to the production of agricultural goods by a person whose primary activity is the production of agricultural goods. "Production of agricultural goods" means commercial farming including, but not limited to, cultivation of the soil, growing and harvesting of any agricultural, horticultural or floricultural commodity, dairying, raising of livestock, bees, fish, furbearing animals or poultry, or turf or tree farming but not including the marketing at retail of agricultural goods.

For a person whose tax year is less than 12 months, the minimum gross receipts for filing is \$40,000 multiplied by a fraction, the numerator of which is the number of months in the tax year and the denominator is 12.

"Person" means an individual, firm, bank, financial institution, limited partnership, copartnership, partnership, joint venture, association, corporation, receiver, estate, trust, or any other group or combination acting as a unit.

Subchapter S corporations will file and pay the Single Business Tax. Shareholders will not file or pay Single Business Tax on their pro rata share of business income from the subchapter S corporation.

WHAT IS A FINANCIAL ORGANIZATION

"Financial organization" means a bank, industrial bank, trust company, building and loan or savings and loan association, bank holding company as defined in 12 U.S.C. 1841, credit union, safety and collateral deposit company, regulated investment company as defined in the internal revenue code, and any other association, joint stock company, or corporation at least 90% of whose assets consist of intangible personal property and at least 90% of whose gross receipts income consists of dividends or interest or other charges resulting from the use of money or credit.

WHAT IS BUSINESS ACTIVITY

All activities of a corporation conducted in Michigan including but not limited to manufacturing, contracting, financing, and retailing are considered business activity and subject to single business tax.

"Business activity" means a transfer of legal or equitable title to or rental of property, whether real, personal, or mixed, tangible or intangible, or the performance of services, or a combination thereof, made or engaged in, or caused to be made or engaged in, within this state, whether in intrastate, interstate, or foreign commerce, with the object of gain, benefit, or advantage, whether direct or indirect, to the taxpayer or to others, but shall not include the services rendered by an employee to his employer, services as a director or a corporation, or a casual transaction. Although an activity of a taxpayer may be incidental to another or other of his business activities, each activity shall be considered to be business engaged in within the meaning of this act.

WHAT IS GROSS RECEIPTS

Gross receipts include all receipts derived from a business activity including rental and lease receipts except receipts specifically excluded as follows.

"Gross receipts" means the sum of sales, as defined in subsection (1) and rental or lease receipts. Gross receipts does not include the losses incurred by an insurance carrier as reported to the Michigan insurance bureau or amounts received in an agency or other representative capacity, solely on behalf of another or others but not including amounts received by persons having the power or authority to expend or otherwise appropriate such amounts in payment for or in consideration of sales or services made or rendered by themselves or by others acting under their direction and control or by such fiduciaries as guardians, executors, administrators, receivers, conservators, or trustees other than trustees of taxes received or collected from others under direction of the laws of the federal government or of any state or local governments.

Gross Receipts Check List

Receipts to be included:

- 1) Receipts from sales of products
- 2) Receipts from services performed
- 3) Sales tax collected on sale of tangible personal property
- 4) Interest/carrying charges on sales of products or services performed

- 5) Interest received by financial organizations
- 6) Gross commissions earned
- 7) Rents and royalties received
- 8) Receipts from professional services
- 9) Receipts from sales of scrap and other similar items
- 10) Service charges to customers
- 11) Client reimbursed expenses not obtained in an agency or other representative capacity
- 12) Gross proceeds from intercompany sales

Receipts to be excluded:

- 1) Proceeds from the sale of assets used in a Business Activity (dispositions of assets acquired on or after January 1, 1976 are included as recapture of capital acquisition deduction)
- 2) Cash discounts allowed and taken on sales
- 3) Proceeds from the sales of merchandise returned by customers when the sales price is refunded or equivalent credit is granted
- 4) Voluntary tips
- 5) Security deposits

WHO FILES CONSOLIDATED OR COMBINED RETURNS

The filing of a consolidated or combined return is permitted only if approval is granted by the Commissioner of Revenue, Department of Treasury, Lansing, Michigan 48922. Use form C-8007 to request combined or consolidated filing. The commissioner may require or permit the filing of a consolidated or combined return by an affiliated group of corporations which are Michigan taxpayers if all of the following conditions exist:

- (a) all members of the affiliated group are Michigan taxpayers;
- (b) each member of the affiliated group maintains a relationship with 1 or more members of the group which includes intercorporate transactions of a substantial nature other than control, ownership, or financing arrangements, or any combination thereof;

(c) the business activities of each member of the affiliated group are subject to apportionment by a specific apportionment formula contained in this act which specific formula also is applicable to all other members of the affiliated group, and would be so applicable to each member even if it were not a member of the affiliated group.

HOW TO REQUEST EXTENSIONS

Extensions of time within which to file your annual SBT return may be granted by the Michigan Department of Treasury. Request this extension by filing form C-4267 with tentative payment of the estimated tax due on or before the due date of your return. A federal income tax extension also extends the due date of the SBT annual return for an equivalent period plus 60

days. A copy of the request for federal extension with tentative payment of the estimated tax due must be filed with the Michigan Department of Treasury prior to the due date of the return. A copy of the approved federal extension(s) must be filed with your SBT return (Example—a Federal extension of 90 days plus the additional 60 days extends the due date of a calendar year SBT annual return to September 30). Interest at the rate of $\frac{3}{4}$ of 1% per month applies to unpaid tax for the period of any extension. If any unpaid tax is due to negligence or intentional disregard of the act, a penalty of 10% of the unpaid tax will be added.

HOW TO REPORT LOSSES, PERCENTAGES, AND WHOLE DOLLARS

1. Losses—You must designate losses and negative amounts in brackets.
2. Percentages—You must carry all percentages at least six places. For example: 24.1542% (.241542).
3. Whole dollars—You must report all amounts in whole dollars. Eliminate amounts less than one dollar.

HOW TO COMPUTE PENALTY AND INTEREST

Returns, including estimated returns, filed late or without payment of the tax due are subject to 5% penalty per month to a maximum of 25%, plus interest at $\frac{3}{4}$ of 1% per month. Underpayment of estimated tax is subject to interest at $\frac{3}{4}$ of 1% per month, when the amount paid with your estimated tax returns is less than 85% of your annual liability. Compute interest on Form C-8020.

WHO MUST SIGN THE RETURN

A preparer other than the taxpayer or a full-time employee of the taxpayer must sign the return and give his/her business address on C-8000, page 2. The taxpayer must also sign the return.

WHERE TO FILE

Make remittance payable to "State of Michigan" and mail with the annual return and schedules to:

Michigan Department of Treasury
P.O. Box 30059
Lansing, Michigan 48909.

For quarterly tax returns, see mailing instructions on page 9.

WHEN TO FILE

Annual returns are due on or before the last day of the fourth month after the end of your tax year (e.g., calendar year 1981 is due April 30, 1982; fiscal year ending March 31, 1982 is due July 31, 1982). Persons who are eligible and elect to file their annual federal income tax return by March 1, 1982 or tentative annual return with

payment by January 15, 1982 and a final annual return on or before April 15, 1982, and do not make a quarterly estimate or payments have the same option in filing their Single Business Tax return.

HOW TO REPORT FEDERAL CHANGES

An amended return (C-8000X) must be filed with the department showing any alterations in or modifications of your federal income tax return which affects the tax base for single business tax. Interest at the rate of $\frac{3}{4}$ of 1% per month applies to the deficiency from due date of the original return. The amended return must be filed within 4 months after the final determination by the Internal Revenue Service to avoid further penalty and interest.

HOW TO FILE A SHORT-PERIOD RETURN

The period covered by your SBT annual return is for the same period as is covered by your federal income tax return. If your SBT annual return covers a period less than 12 months (referred to as "short period"), the following computations are required:

- 1 Annualize gross receipts for the annual return filing requirement and the small business credit eligibility requirement.
- 2 Annualize business income for the subchapter S credit computation and the small business credit eligibility requirement.
- 3 Annualize shareholder's or officer's income for the active shareholder, additional statutory exemption and small business credit eligibility requirements.
- 4 Prorate statutory exemption, including the additional exemptions.

To annualize: Multiply the amount from a short-period return by 12 and divide the result by the number of months of the short-period return.

To prorate: Multiply the amount from a short-period return by the number of months in the short-period return and divide the result by 12.

Due Date: Short-period return is due the last day of the fourth month after the end of the short period.

Notice of Change: File Form C-8031 to report a change in your tax year or a discontinued business.

HOW TO REPORT NO RETURN REQUIRED/NO TAX LIABILITY

If you are not required to file an SBT annual return but received this booklet, you must file Form C-8030. This information is used to update your account to avoid further correspondence.

If you are required to file but have an insufficient adjusted tax base to create a tax liability, see instructions on C-8030 for options to filing a SBT annual return.

SPECIFIC INSTRUCTIONS

A guide to preparing the Single Business Tax return is provided on the back cover. We suggest you use this guide as a checklist to prepare your return.

IMPORTANT OPTION—If you have no tax liability to report on C-8000, Line 23 and no business loss to report on Line 15, you may file Form C-8030 in lieu of the annual return.

C-8000

PAGE 1

IDENTIFICATION

A peel-off label is provided on the cover of each booklet mailed to taxpayers. Place this label in the name and address area of your SBT annual return. Report any errors or corrections on Form C-8031.

If no label is provided—Identify the return with the complete corporate name.

Line 1, Taxable year—Enter the beginning and ending dates of your annual accounting period. For short-period returns, see page 3.

Line 2, Organization type—Check your type of organization.

Line 3, Consolidated filing (prior approval required)—Check if affiliated group of corporations filing a consolidated or combined SBT return. Attach a copy of approved Form C-8007 and Form C-8008, Affiliation Schedule.

Line 4, Controlled groups (answer required)—Check as to whether or not your organization is a member of a controlled group. **Controlled corporate group** means an affiliated group of corporations as defined in SBT Act or controlled group of corporations as defined in Section 1563 of the Internal Revenue Code. **Commonly controlled entities** means entities under common control (whether or not incorporated). These groups are defined in the Internal Revenue Service Regulation 11.414(c) relating to two or more businesses under common control. Also, see SBT Bulletin 1978-1, Entities Under Common Control.

IMPORTANT: If you are a member of a controlled group and you are claiming a statutory exemption or small business credit, attach a copy of Form C-8009, Allocation of Statutory Exemption/Small Business Credit, to your SBT return.

Affiliated group of corporations—If your group is filing a consolidated SBT return and is not a member of any other controlled group, answer "no" on line 4. Form C-8009 is not required from a group filing a consolidated return.

Lines 5a and 5b, Account number—Enter on line 5a federal employer identification number, or Michigan Treasury assigned (TR) number as your account number. If you have no account number, leave blank and an account number will be assigned.

Line 5c, Business start date—Enter start date of business.

Line 5d, Principal business activity—Enter a brief description of your business activity (For example: agriculture, forestry, fisheries, mining, contract construction, manufacturing, transportation, communication, electric, gas, sanitary services, wholesale trade, retail trade, finance, insurance, & services).

TAX BASE

Line 6, Gross Receipts—Enter total receipts reported on lines 1, 7, 8, and 10 of form US 1120 or US 1120S. Enter other receipts to the extent derived from business activity. Refer to the Gross Receipts Checklist, page 2.

Gross Receipts Method—You may reduce your adjusted tax base by the amount in excess of 50% of your adjusted gross receipts (gross receipts plus recapture of capital acquisition deduction). This method is provided on C-8000S. **Short Method:** If you elect not to compute a tax base, enter 50% of adjusted gross receipts from C-8000S, line 18, as your adjusted tax base on C-8000, line 22. Business income is required for subchapter S corporation credit. Tax base is required for the small business credit computation.

Line 7, Business income—Enter federal taxable income as computed on federal return US-1120, line 30 or US-1120S, line 28. Attach to your Single Business Tax return a copy of pages 1 and 2 of your federal income tax return.

Post-1976 Internal Revenue Code (IRC) Amendments—The IRC reference in the SBT Act is the code in effect on November 15, 1976. The effect of post-1976 IRC amendments must be eliminated. If your federal taxable income is increased or decreased by these IRC amendments, you must make the following adjustments to arrive at business income.

WIN/JOBS Credit—Subtract the amount used to reduce your federal deduction for salaries and wages (attach US Forms 5884 or 4874)

Federal Alcohol Fuels Credit—Subtract the amount added to federal gross income (attach US Form 6478)

Windfall Profit Tax—Add the amount of your federal deduction for Windfall Profits Tax

1981-Economic Recovery Tax Act—Adjust federal taxable income to eliminate the effect of this

amendment, except for accelerated cost recovery system (ACRS). The Department recognizes the application of IRC Section 168 amendment.

WATCH FOR IRC REFERENCE UPDATE—As of this printing, there is pending SBT legislation that updates the IRC reference to the code in effect on November 15, 1981. If the legislation is enacted, determine your business income making no adjustments for post-1976 IRC amendments.

PAGE 2

COMPENSATION

Report on line 39 all salaries, wages and other payments to employees on a cash basis: For most taxpayers this will be the amount reported on US Form 941 for the taxable year.

Report on lines 40 through 43 any payments made on behalf of or for the benefit of employees or officers on a cash or accrual basis consistent with your method of accounting for federal income tax purposes.

Line 39, Salaries, Wages and other payments—Enter total payments including cash value of all remuneration other than cash on behalf of or for benefit of employees or officers.

"Employee"—means an employee as defined in section 3401(c) of the internal revenue code. A person from whom an employer is required to withhold for federal income tax purposes shall prima facie be deemed an employee.

"Payments"—means salaries, wages, fees, bonuses, commissions, and other payments that are subject to or specifically exempt from federal income tax withholding. This includes payments for casual services, but does not include payments to independent contractors or fees paid for services as a director of a corporation.

Line 40, Payroll taxes—Enter payments to a state unemployment compensation fund, payments under federal unemployment tax act (FUTA), payments under the federal insurance contribution act (FICA), and payments to similar social insurance programs.

Line 41, Employee insurance plans—Enter payments for worker's compensation insurance, including self-insurance, and payments to health or life insurance plans for which employees are the beneficiaries.

Line 42, Pension, retirement, and profit sharing plans—Enter payments to retirement and pension plans, and payments to profit sharing plans.

Line 43, Other—Enter payments to supplemental unemployment benefit trusts, payments to individuals not currently working, payments to dependents and heirs of individuals because of current or former labor services rendered by those individuals, and any other payments made on be-

half of or for the benefit of employees or officers and not included above.

Line 45, Special exemptions, Domestic insurers or marketing corporations enter that portion of the payroll that constitutes insurance sales commissions paid to employees and salaries of employees primarily concerned with adjustment of claims. If you claim this exemption, you must attach a schedule showing how you arrived at the exemption. This exemption shall not apply to a marketing corporation which is not controlled, directly or indirectly, by stock ownership or common management, by the domestic insurer or insurers from which it derives all or substantially all of its gross income, exclusive of income from investments.

Compensation Reduction, C-8000S—For the purpose of determining percent of tax base, enter the compensation before exemption (C-8000, Page 2, Line 44) as compensation on C-8000S, Line 3.

ADDITIONS

Report additions on lines 47 through 56 to the extent deducted or excluded on your federal income tax return.

Line 47, Depreciation—Enter total depreciation, amortization, or immediate or accelerated write-off of tangible assets claimed as a deduction on your federal return.

Lines 48 and 49, Taxes—Enter on line 48 all taxes on, or measured by, net income including city, state, and foreign income taxes. Enter on line 49 single business tax claimed as a deduction on your federal return.

Line 50, Dividends, interest or royalties deductions—Enter any deduction, claimed as dividends paid or accrued, interest or royalties. An example of dividends paid or accrued is the deduction allowed to certain regulated investment companies and real estate investment trusts. **Do not include the following:** (a) dividends that represent reduction of premiums to policyholders of insurance companies; (b) dividends not claimed as Federal deduction; (c) interest paid, credited, or reserved by insurance companies as amounts necessary to fulfill the policy and other contract liability requirements of Section 805 and 809 of the Internal Revenue Code; (d) interest payments made by a financial organization.

Line 51, Capital loss carryover or carryback—Enter any capital loss carryover or carryback deducted in arriving at business income reported on page 1, line 7.

Line 52, Net operating loss carryover or carryback—Enter any net operating loss carryover or carryback deducted in arriving at business income reported on page 1, line 7.

Line 53, Excluded capital gains (individuals only)

Line 54, Excluded interest—Enter gross interest

income and dividends from obligations or securities of states other than Michigan and their political subdivisions to the extent derived from your business activity. Such income may be reduced by related expenses not allowed as a deduction by Section 265 (1) of the Internal Revenue Code.

Line 55, Special classifications deduction—Enter any deduction or exclusion by a taxpayer due to a classification as a domestic international sales corporation, western hemisphere trade corporation, China trade act corporation, or any like special classification, the purpose of which is to reduce or postpone the federal income tax liability. This does not apply to special provisions of Sections 805, 815(c) (2) (A), 809, 823(c), and 824(A) of the Internal Revenue Code.

Line 56, Losses from partnerships—Enter your pro rata share of partnership losses deducted in arriving at business income reported on page 1, line 7. Also, enter the federal employer identification number of the partnership.

SUBTRACTIONS

Line 58, Dividends, interest, royalty income—Enter dividends received or deemed received, including foreign dividend gross up provided in the Internal Revenue Code, and interest and royalty income included in arriving at business income reported on line 7. **Do not include** (a) interest income received by a financial organization; (b) dividends allowed as dividend-received deduction on Federal return.

Line 59, Excluded capital losses—Enter any capital losses on property used in your business activity and not deducted in arriving at federal taxable income in the year the loss occurred.

Line 60, Income from partnerships—Enter your pro rata share of partnership income included in business income reported on page 1, line 7. Also, enter the federal employer identification number of the partnership.

STATUTORY EXEMPTION

Complete C-8000KC to determine compensation and director fees of all shareholders. Subchapter S and professional corporations must use this schedule to determine qualified shareholders for additional exemption. For most corporations, the statutory exemption is available only if the sum of business income, federal loss carryovers or carrybacks, and compensation/director fees of all shareholders is less than \$60,000.

Controlled groups—If you are a member of a controlled group (see instruction for controlled groups on page 4) and have an allocated statutory exemption, you must attach C-8009 to your SBT return. A controlled group is entitled to

only one statutory exemption, which is allocated on C-8009.

Line 62, Statutory exemption—Enter statutory amount of \$40,000 or the amount allocated from C-8009, line 6.

Lines 63 through 64, Shareholders exemption—If you are filing as a Subchapter S or professional corporation enter on line 63a the total number of qualified shareholders from C-8000KC, line 4. Subtract 1 from line 63a and enter on line 63b. Multiply line 63b by \$12,000 (maximum \$48,000) and enter on line 64.

Lines 66 through 67, Short-period or part-year exemption—All taxpayers whose business activities are for a fractional part of a year and who are entitled to a statutory exemption must prorate that exemption by the percentage on line 66b.

Lines 68a through 69, Business Income—Determine business income by adding business income from C-8000, page 1, line 7, capital loss and net operating loss carryovers or carrybacks from lines 51 and 52, and the compensation and director fees of all shareholders of all corporations from C-8000KC, line 5.

Line 70a, Excess business income—Subtract line 62, 65 or 67 from line 69. If line 69 is less than line 62, 65 or 67, whichever is applicable, enter the amount from line 62, 65 or 67, whichever is applicable, on line 71.

Line 70b, Reduction for excess business income—Multiply line 70a by 2.

Line 71, Allowable exemption—Subtract line 70b from line 62, 65 or 67, whichever is applicable.

RETURN TO PAGE 1 OF C-8000

TAX BASE

Line 12a, Tax base—Tax base is business income (loss), line 7, plus or minus adjustments on lines 8, 9, and 11.

Line 12b, Apportioned tax base—If taxable in another state, multiply line 12a by the percentage from C-8000H, line 17 or line 20 whichever is applicable.

ADJUSTMENTS

Line 13a, Capital acquisition deduction—Enter the total capital acquisition deduction from C-8000D, line 8.

Line 13b, Recapture of capital acquisition deduction—Enter the total recapture of the capital acquisition deduction from C-8000D, line 24.

Line 15, Adjusted tax base before loss deduction and statutory exemption. Any negative amount on this line is a business loss which may be carried forward successively to the next ten taxable years, or until the loss is used up, whichever occurs first.

Line 16, Business loss deduction—Enter any unused business loss carryover from the single business tax return for the preceding year(s).

Line 17, Adjusted tax base before statutory exemption—Subtract line 16 from line 15.

Line 18, Statutory exemption—Enter the allowable exemption from page 2, line 71. **Statutory exemption cannot be used to increase a business loss determined on line 15 nor as an offset to income on line 15 in lieu of loss carryovers on line 16.**

Line 19, (Individuals and Partnerships Only).

REDUCTIONS, CREDITS, TAX

Line 21, Reduction to Adjusted Tax Base—A taxpayer may qualify for more than one of the several reductions on Form C-8000S, Parts I through V, but is entitled to choose only one. Refer to C-8000S and instructions to determine eligibility.

Place a check in the appropriate box indicating the reductions used and enter the amount of the reductions on Line 21.

Line 23, Tax Before Credits—Multiply line 22 by the tax rate of 2.35% (.0235). Taxpayers whose business activities consist of transportation services other than gas and oil by pipeline must determine a minimum tax by completing C-8000T.

If you have no tax liability on line 23 and no business loss to report on line 15, you may elect to file Form C-8030 in lieu of the annual C-8000.

Line 24, Small Business Credit—Enter the small business credit from C-8000C. An affiliated group or controlled group of corporations or entities under common control must determine a combined Small Business Credit which is allocated on Form C-8009.

Line 25, Other Credits—College Contribution Credit and Public Utility Credit—Enter the amount from C-8000C, line 26 and check box a. **Child Care Credit**—If you provided child care services (without charge to the employee) for children of your employees, you may be entitled to a child care credit. Enter the amount from C-8000CC, line 11 and check box b. If you are entitled to credits under box a and box b, enter the sum of the credits from C-8000C and C-8000CC on line 25.

Line 27, Subchapter S Corporation Tax Credit—Every taxpayer who elects the subchapter S provisions of the internal revenue code is allowed a credit against the tax imposed. Multiply line 26 by the percentage from the following table and

enter on line 27. For short-period returns, see Instructions on page 3.

IF BUSINESS INCOME IS: THE CREDIT IS:

\$20,000.00 or less	20% of the Single Business Tax Liability
---------------------	--

More than \$20,000.00, but less than \$40,000.00	15% of the Single Business Tax Liability
--	--

\$40,000.00 or more	10% of the Single Business Tax Liability
---------------------	--

PAYMENTS

Line 29—Enter any overpayment credited from the prior year SBT return C8000, line 38.

Line 30—Enter the total tax paid with your SBT quarterly tax returns, or the estimated Single Business Tax paid with the combined Sales, Use, and Withholding Tax return.

Line 31—Enter any tentative payment of estimated tax made with a request for an extension of time to file the return.

Line 32—Enter total of lines 29, 30 and 31.

Line 33, Tax due—If line 28 is greater than line 32, enter the difference here.

Line 34, Penalty and interest—Compute in accordance with the instruction for penalty and interest on page 2. Attach form C-8020 for penalty and interest computation or underpayment of estimates.

Line 35, Total amount due—Make remittance for this amount payable to "State of Michigan" and mail with the annual return and schedules to Michigan Department of Treasury, P.O. Box 30059, Lansing, Michigan 48909.

Line 36—If line 32 is greater than line 28, enter the overpayment here.

Line 37—Enter the amount of overpayment to be refunded.

Line 38—Enter the amount of overpayment to be credited to your estimated tax liability for the next year.

Signature Sign the return on page 2.

A preparer other than the taxpayer or a full-time employee of the taxpayer must sign the return and give his/her business address. The taxpayer must also sign the return.

INSTRUCTIONS FOR C-8000D: CAPITAL ACQUISITION ADJUSTMENT

(For Additional Information Request SBT Bulletin 1981-2)

If you acquired depreciable real or personal property during the taxable year, or disposed of depreciable real or personal property acquired on or after 1/1/76, you must complete this schedule and attach it to your annual C-8000.

IDENTIFY THIS SCHEDULE WITH THE SAME NAME AND ACCOUNT NUMBER AS SHOWN ON YOUR SBT C-8000.

PAGE 1, CAPITAL ACQUISITION DEDUCTION

Determine here the total cost of depreciable real or personal property to be reported as a capital acquisition deduction on C-8000, page 1, line 13a. List those acquisitions paid or accrued in the taxable year which will become or are eligible for depreciation or amortization for federal income tax purposes. Generally, the acquisition is when title transfers and the purchaser becomes obligated for payment. For example: Construction of a building located in Michigan began July 1, 1980 and was completed June 30, 1981. A total cost of \$100,000 was paid or accrued in 1980 and \$200,000 was paid or accrued in 1981. The cost of \$200,000 qualifies for the capital acquisition deduction for the taxable year 1981.

Part I: Acquisition of Depreciable Real Property Located in Michigan

Enter the depreciable real property located in Michigan and acquired during the taxable year. Give the description, location, date acquired, and the total cost paid or accrued. Enter the total cost on line 4.

Part II: Acquisition of Depreciable Personal Property

Enter depreciable personal property wherever located that was acquired during the taxable year. Give the description, location (state), date acquired, and the total cost paid or accrued. Enter the total cost on line 6.

If taxable in another state, multiply line 6 by the capital acquisition apportionment percentage from C-8000H, line 24 and enter on line 7 as the apportioned cost of depreciable personal property.

Part III: Total Capital Acquisition Deduction

Enter here and on C-8000, page 1, line 13a the total capital acquisition deduction. If taxable only in Michigan, add lines 4 and 6. If taxable in another state, add lines 4 and 7.

PAGE 2, RECAPTURE OF CAPITAL ACQUISITION DEDUCTION

Compute here the amount of proceeds (proceeds include any benefit derived) from the disposition

of depreciable real or personal property acquired on or after January 1, 1976 for the recapture treatment on C-8000D, page 1, line 13b.

Part IV: Disposition of Depreciable Real Property

Enter gross proceeds from all dispositions of depreciable real property (Section 1250 IRC type property) located in Michigan that was acquired on or after January 1, 1976. Give all the information required for each disposition in columns a through f. Enter in column f the total gain or loss reported on your federal income tax return. Total gain is before the capital gain deduction.

If taxable only in Michigan, you must adjust gross proceeds by total gains or losses included in tax base. Subtract the gain or add the loss on line 10, column f to the gross proceeds on line 10, column e. Enter this amount on line 11 and skip to Part V.

If taxable in another state, you must adjust gross proceeds by the apportioned gains or losses included in the tax base. The apportioned gains or losses are determined on lines 13 through 16. The apportionment percentage is obtained from C-8000H, line 17 or line 20, whichever is applicable. If line 16 is a loss, add this amount to the gross proceeds on line 12 and enter on line 19. If line 16 is a gain, subtract this amount and any excluded gains on line 18 from gross proceeds on line 12 and enter on line 19.

Part V: Disposition of Depreciable Personal Property

Enter gross proceeds from all disposition of depreciable personal property wherever located that was acquired on or after January 1, 1976. Give all the information required for each disposition in columns a through f. Enter in column f the total gain or loss reported on your federal income tax return. Total gain is before the capital gain deduction.

If taxable in another state, you must adjust gross proceeds by the total gains or losses included in tax base. Subtract the total gain or add total loss on line 21, column f to the gross proceeds on line 21, column e and enter on line 22. Multiply adjusted proceeds on line 22 by the capital acquisition apportionment for the current year on C-8000H, line 24 and enter on line 23 as apportioned adjusted proceeds.

Part VI: Recapture of Capital Acquisition Deduction

Enter here and on C-8000, page 1, line 13b the total adjustment required as a recapture of the capital acquisition deduction. If taxable only in Michigan, add lines 11 and 22. If taxable in another state, add lines 19 and 23.

INSTRUCTIONS FOR 1982 QUARTERLY RETURNS

Single business tax quarterly returns are provided for quarterly estimates and payment of tax due each quarter.

A taxpayer has an option to remit estimated tax payments on the combined Sales, Use and Withholding tax returns instead of filing single business tax quarterly return. The combined return is filed on a monthly or a quarterly basis. The combined return and payment is due the 15th day after the end of the month or the quarter.

1. Who must make quarterly tax payments.

Every taxpayer must make quarterly tax payments if the annual tax liability, C-8000, line 28, is expected to exceed \$500 or capital acquisition deduction is expected to exceed \$100,000 (see instruction page 8). The estimated annual tax is the single business tax estimated for your 1982 tax year. If you qualify for prior year exception, you may use the amount of your preceding year's tax liability as your 1982 estimated annual tax (see prior year exception, instruction 9).

2. When to file quarterly tax returns.

- A. Calendar year: First quarter—April 30, 1982; second quarter—July 31, 1982; third quarter—October 31, 1982; fourth quarter—January 31, 1983.
- B. Fiscal year: Change all of the above dates to correspond with your fiscal year.

3. Where to file quarterly tax returns.

Mail quarterly tax returns with remittance made payable to the "State of Michigan" to Michigan Department of Treasury, P.O. Box 77889 Detroit, Michigan 48277.

4. Persons eligible under Sec. 71(9).

Persons who are eligible and elect to file the annual federal income tax return by March 1, 1983 or tentative annual return with payment by January 15, 1983 and a final annual return on or before April 15, 1983, you have the same option in filing single business tax returns.

5. How to compute estimated tax for the quarter.

You may use one of the following methods:

- 1) 1% of gross receipts for the quarter, or
- 2) 25% of your preceding year's tax liability (not available if preceding year's tax is greater than \$10,000. See prior year exception, instruction 9), or

3) 25% of your estimated single business tax for the year, or

4) Tax computed on the actual tax base of the quarter.

6. How to prepare the quarterly return C-8002.

Identify the return with your name, address, zip code, account number and quarter you are reporting. Enter on line 1 the estimated annual tax. Enter on line 2 the estimated tax for the quarter. Enter on line 3 unused overpayment from previous year. Subtract line 3 from line 2 and enter on line 4. Line 4 cannot be less than zero. On line 5 enter your capital acquisition deduction estimated for the tax year if in excess of \$100,000.

7. Penalty for failure to file estimated returns.

A penalty of 5% per month, maximum 25%, and interest at $\frac{3}{4}$ of 1% per month will be added for failure to file quarterly returns or pay the tax by the required due dates.

8. Underpayment of estimated tax.

If the sum of estimated payments is less than 85% of the annual liability or the amount of the estimated payment does not approximate the tax liability for the quarter computed in accordance with instruction 5, interest will be added at the rate of $\frac{3}{4}$ of 1% per month. If underpayment of estimated tax is due to negligence or intentional disregard of the act, a penalty of 10% will be added.

9. Prior year Exception.

This exception is available only if you had a business activity in Michigan during 1981 and your preceding year's tax liability is \$10,000.00 or less. **Preceding Year's Tax Liability** is the amount determined on your 1981 SBT annual return, line 28. If you had a short period 1981 return, multiply the 1981 tax by 12 and divide the result by number of months in the short period. For purposes of this exception, this annualized amount is your preceding year's tax liability. If you were not required to file a 1981 return, but had a business activity in Michigan during 1981, you qualify for this exception and have a zero preceding year's tax liability.

10. How to amend estimates.

If after making payments of estimated tax you find that the estimated tax is substantially larger or smaller than originally estimated, you should recompute the estimated tax for the next quarter. A schedule is provided to determine the adjustment required on the next quarterly payment.

— Retain For Your Records —

Computation of Amended Estimated Tax

1	Amended estimated annual tax (enter on line 1 of your next quarterly C-8002)	1	00
2	Less: a) Amount of SBT overpayment used as a credit against the prior quarterly payments	2a	00
	b) Prior quarterly tax payments	2b	00
	c) Add lines a and b	2c	00
3	Unpaid balance—Subtract line 2c from line 1	3	00
4	Amount to be paid—Divide line 3 by remaining quarterly payments, enter here and on line 2 of your next quarterly return	4	00

— Record of Estimated Payments —

Quarter	a. Date	b. Amount	c. Previous Year Overpayment Credit Applied to Quarter	d. Total Amount Paid and Credited (Add b & c)
1st				
2nd				
3rd				
4th				

Mich. Dept. of Treasury

C-8002

(REV. 12/81)

**SINGLE BUSINESS TAX
QUARTERLY RETURN**

Due Dates (Calendar Year):

1st Quarter—April 30

2nd Quarter—July 31

3rd Quarter—Oct. 31

4th Quarter—Jan. 31.

Fiscal Year Taxpayer - last day of first month after each quarter

Taxpayer's Name
Business Name
Address (street & no.)
City, State & ZIP

Account Number:

Return for Quarter:

Year ending:

Yr.:

Mo.:

1	Estimated Annual Tax	\$	00
2	Estimated Tax for the Quarter	\$	00
3	Unused Overpayment Credit Applied to this Quarter	\$	00
4	AMOUNT DUE —Subtract line 3 from line 2	\$	00
5	Capital Acquisition Deduction Estimated for the Year	\$	00

Make Remittance Payable To:
'STATE OF MICHIGAN'
Record Your Account Number
on the Face of the Check.

MAIL TO: Michigan Department of Treasury
P.O. Box 77889
Detroit, Michigan 48277

Signature of Taxpayer:

Date:

C-8002

(REV. 12/81)

SINGLE BUSINESS TAX QUARTERLY RETURN

Due Dates (Calendar Year):

1st Quarter—April 30

2nd Quarter—July 31

3rd Quarter—Oct. 31

4th Quarter—Jan. 31.

Fiscal Year Taxpayer - last day of first month after each quarter

Taxpayer's Name
Business Name
Address (street & no.)
City, State & ZIP

Account Number:	
Return for Quarter:	Year ending:
Yr.:	Mo.:

- 1 Estimated Annual Tax.....\$ | 00
- 2 Estimated Tax for the Quarter.....\$ | 00
- 3 Unused Overpayment Credit Applied to this Quarter.....\$ | 00
- 4 **AMOUNT DUE**—Subtract line 3 from line 2 \$ | 00
- 5 Capital Acquisition Deduction Estimated for the Year \$ | 00

Make Remittance Payable To:
'STATE OF MICHIGAN'
Record Your Account Number
on the Face of the Check.

MAIL TO: Michigan Department of Treasury
P.O. Box 77889
Detroit, Michigan 48277

Signature of Taxpayer:

Date:

C-8002

(REV. 12/81)

SINGLE BUSINESS TAX QUARTERLY RETURN

Due Dates (Calendar Year):

1st Quarter—April 30

2nd Quarter—July 31

3rd Quarter—Oct. 31

4th Quarter—Jan. 31.

Fiscal Year Taxpayer - last day of first month after each quarter

Taxpayer's Name
Business Name
Address (street & no.)
City, State & ZIP

Account Number:	
Return for Quarter:	Year ending:
Yr.:	Mo.:

- 1 Estimated Annual Tax.....\$ | 00
- 2 Estimated Tax for the Quarter.....\$ | 00
- 3 Unused Overpayment Credit Applied to this Quarter.....\$ | 00
- 4 **AMOUNT DUE**—Subtract line 3 from line 2 \$ | 00
- 5 Capital Acquisition Deduction Estimated for the Year \$ | 00

Make Remittance Payable To:
'STATE OF MICHIGAN'
Record Your Account Number
on the Face of the Check.

MAIL TO: Michigan Department of Treasury
P.O. Box 77889
Detroit, Michigan 48277

Signature of Taxpayer:

Date:

C-8002

(REV. 12/81)

SINGLE BUSINESS TAX QUARTERLY RETURN

Due Dates (Calendar Year):

1st Quarter—April 30

2nd Quarter—July 31

3rd Quarter—Oct. 31

4th Quarter—Jan. 31.

Fiscal Year Taxpayer - last day of first month after each quarter

Taxpayer's Name
Business Name
Address (street & no.)
City, State & ZIP

Account Number:	
Return for Quarter:	Year ending:
Yr.:	Mo.:

- 1 Estimated Annual Tax.....\$ | 00
- 2 Estimated Tax for the Quarter.....\$ | 00
- 3 Unused Overpayment Credit Applied to this Quarter.....\$ | 00
- 4 **AMOUNT DUE**—Subtract line 3 from line 2 \$ | 00
- 5 Capital Acquisition Deduction Estimated for the Year \$ | 00

Make Remittance Payable To:
'STATE OF MICHIGAN'
Record Your Account Number
on the Face of the Check.

MAIL TO: Michigan Department of Treasury
P.O. Box 77889
Detroit, Michigan 48277

Signature of Taxpayer:

Date:

C-8000C

SINGLE BUSINESS TAX CREDITS CORPORATIONS

C-8000C

1981

See instructions on reverse side

1 Name

2 Account Number

PART I SMALL BUSINESS CREDIT—This credit is **NOT** available if gross receipts exceed \$3,000,000 or adjusted business income exceeds \$300,000, or if any shareholder or officer has allocated income in excess of \$60,000. SEE INSTRUCTIONS BELOW FOR INCOME OF SHAREHOLDER OR OFFICER.

ADJUSTED BUSINESS INCOME

3 Business income (from C-8000, page 1, line 7).....	3		00	
4 Loss carryovers (from C-8000, page 2, lines 51 and 52).....	4		00	
5 Subtotal—Add lines 3 and 4.....				5 00
6 Compensation and director fees of active shareholders (from C-8000KC, line 6).....	6		00	
7 Compensation and director fees of officers (from C-8000KC, line 7).....	7		00	
8 Adjusted business income—Add lines 5, 6, and 7.....	8		00	

COMPUTATION OF CREDIT

9 Tax base (from C-8000, line 12a).....	9		00	
10 Tax base for credit—Multiply line 9 by 45% (.45).....	10		00	
11 Income percentage—Divide line 8 by line 10.....	11		%	
12 Credit percentage—Subtract line 11 from 100%. If line 8 is less than zero, enter 100%— If line 8 exceeds line 10 enter zero.....				
	12			%

IF GROSS RECEIPTS EXCEED \$2,000,000 COMPLETE LINES 13 THROUGH 16

13 Gross receipts (from C-8000, page 1, line 6).....	13		00	
14 Excess gross receipts—Subtract \$2,000,000 from line 13.....	14		00	
15 Excess percentage—Divide line 14 by \$1,000,000.....	15		%	
16 Allowable percentage—Subtract line 15 from 100%.....	16		%	
17 Small business credit percentage— Enter line 12 or multiply line 12 by line 16, whichever is applicable.....				
	17			%
18 Tax (from C-8000, page 1, line 23).....	18		00	(not to exceed 50%)
19 SMALL BUSINESS CREDIT —Multiply line 18 by line 17, enter here and on C-8000, page 1, line 24— If a member of controlled group (affiliated or controlled group of corporations or an entity under common control), enter here and on C-8000, page 1, line 24 the credit allocated from C-8009, line 23.....				
	19			00

SMALL BUSINESS CREDIT IS NOT AVAILABLE:

IMPORTANT (1) To a regular corporation if any shareholder's or officer's:
 a C-8000KC, column I exceeds \$60,000, **OR**
 b C-8000KC, column K exceeds \$60,000.

(2) To a subchapter S corporation if any shareholder's:
 a C-8000KC, column K exceeds \$60,000.

FORM C-8000KC MUST BE ATTACHED**PART II OTHER CREDITS FOR CORPORATIONS**

20 Contributions to Michigan colleges, universities and public libraries. Enter amount paid during year.....	20		00	
21 Tax (from C-8000, page 1, line 23).....	21		00	
22 Tax after small business credit—Subtract line 19 from line 21.....	22		00	
23 CONTRIBUTIONS CREDIT —Enter 50% of line 20, \$5,000, or 5% of line 22, whichever is less.....				
	23			00
24 Public utility property tax for taxable year (see instructions).....	24		00	
25 PUBLIC UTILITY TAX CREDIT —Enter 5% of line 24 (can not exceed tax liability).....				
	25			00
26 Total (Add lines 23 and 25, enter here and on C-8000, page 1, line 25).....				
	26			00

INSTRUCTIONS FOR C-8000C

If you are filing as a corporation, attach this schedule to your SBT Annual C-8000 to report credits allowed against tax due.

IDENTIFY THIS SCHEDULE WITH THE SAME NAME AND ACCOUNT NUMBER AS SHOWN ON YOUR ANNUAL C-8000.

PART I: SMALL BUSINESS CREDIT

Eligibility—A corporation may be entitled to this credit if ALL the following conditions exist:

- 1) Corporation's gross receipts do not exceed \$3,000,000, and
- 2) Corporation's adjusted business income does not exceed \$300,000, and
- 3) No shareholder or officer has allocated income in excess of \$60,000.

Allocated Income of a Shareholder or Officer means any of the following:

Regular Corporation:

- 1) Shareholder's/officer's compensation and director fees (C-8000KC, Column I), or
- 2) Shareholder's compensation, director fees, and share of business income/federal losses (C-8000KC, Column K).

Subchapter S Corporation:

- 1) Shareholder's compensation, director fees, and share of business income/federal losses (C-8000KC, Column K).

For short-period returns, gross receipts, adjusted business income, and shareholder or officer allocated income must be annualized for eligibility requirement. Gross receipts must also be annualized for computation of the credit.

For part-year shareholders or officers, allocated income must be annualized for shareholder/officer eligibility requirements.

Controlled Groups—An affiliated group, controlled group of corporations or entities under common control as defined in the internal revenue code are not eligible for this credit unless the business activities of the entities are consolidated, whether or not a consolidated SBT return is filed. This means the gross receipts, adjusted business income, and tax base of all members of the group must be combined for purpose of eligibility and computation of this credit (i.e., if the combined gross receipts exceed \$3,000,000, combined adjusted business income exceeds \$300,000 or any shareholder or officer of the group, or any partner or individual, if included as a member of the entities under common control has allocated income more than \$60,000 from any one member of the group, the group is not eligible for credit). If the group is eligible and filing a consolidated SBT return, compute the credit on a consolidated C-8000C. If separate SBT returns are filed, deter-

mine the combined credit and each member's share of the credit on Form C-8009. Attach a copy of C-8009 to each member's SBT return.

Lines 3 through 8—Business income is adjusted by loss carryovers from C-8000, page 2 and compensation and directors fees of active shareholders and officers from C-8000KC. If adjusted business income does not exceed \$300,000 and you meet all other conditions, complete lines 9 through 19.

Lines 9 through 12—Determine the credit percentage using tax base from C-8000, page 1. If your gross receipts do not exceed \$2,000,000, enter the percentage from line 12 on line 17.

Lines 13 through 16—Determine that portion of the credit percentage that is allowed when gross receipts exceed \$2,000,000.

Lines 17 through 19—Determine your small business credit. Enter this credit on C-8000, page 1, line 24. The percentage on 17 cannot exceed 50%.

If your corporation is a member of a controlled group, enter on line 19 the allocated credit from C8009, line 23.

PART II: OTHER CREDITS FOR CORPORATIONS

Lines 20 through 23—College contribution credit—A partial credit is allowed for contributions made during the taxable year to Michigan colleges and universities (including fund raising agencies under their control), the Michigan colleges foundation, public libraries, and public broadcasting stations located in Michigan. Receipts from the institutions receiving the contribution must be attached. Enter the amount of the contribution on line 20. Determine on line 22 the tax due after small business credit. Enter on line 23 the credit for the contribution equal to 50% of the contribution, 5% of the tax on line 22, or \$5,000, whichever is less.

Lines 24 and 25—Public utility property tax credit—A credit is allowed for tax imposed on certain public utility property. Act 282 of the Public Acts of 1905 imposes a tax on the assessment of properties of railroad companies, telegraph companies, and various other public utility companies. Enter on line 24 the total taxes imposed for the taxable year under Act 282. Enter on line 25 the allowable credit of 5% of the taxes on line 24. (Cannot exceed tax liability.)

This credit does not apply to a taxpayer whose business activities consist of transportation services, except a taxpayer whose business activities consist of transportation services other than oil or gas by pipeline who has had a net operating loss in the preceding tax year or any two or more tax years. Enter on lines 24 and 25 property taxes and credit from C-8000T.

Line 26—Total—Add the college contribution credit and public utility credit and enter on C-8000, page 1, line 25.

C-8000C

SINGLE BUSINESS TAX CREDITS CORPORATIONS

See instructions on reverse side

C-8000C

1981

1 Name

2 Account Number

PART I SMALL BUSINESS CREDIT—This credit is **NOT** available if gross receipts exceed \$3,000,000 or adjusted business income exceeds \$300,000, or if any shareholder or officer has allocated income in excess of \$60,000. SEE INSTRUCTIONS BELOW FOR INCOME OF SHAREHOLDER OR OFFICER.

ADJUSTED BUSINESS INCOME

3 Business income (from C-8000, page 1, line 7).....	3	00
4 Loss carryovers (from C-8000, page 2, lines 51 and 52).....	4	00
5 Subtotal—Add lines 3 and 4.....	5	00
6 Compensation and director fees of active shareholders (from C-8000KC, line 6).....	6	00
7 Compensation and director fees of officers (from C-8000KC, line 7).....	7	00
8 Adjusted business income—Add lines 5, 6, and 7.....	8	00

COMPUTATION OF CREDIT

9 Tax base (from C-8000, line 12a).....	9	00
10 Tax base for credit—Multiply line 9 by 45% (.45).....	10	00
11 Income percentage—Divide line 8 by line 10.....	11	%
12 Credit percentage—Subtract line 11 from 100%. If line 8 is less than zero, enter 100%— If line 8 exceeds line 10 enter zero.....	12	%

IF GROSS RECEIPTS EXCEED \$2,000,000 COMPLETE LINES 13 THROUGH 16

13 Gross receipts (from C-8000, page 1, line 6).....	13	00
14 Excess gross receipts—Subtract \$2,000,000 from line 13.....	14	00
15 Excess percentage—Divide line 14 by \$1,000,000.....	15	%
16 Allowable percentage—Subtract line 15 from 100%.....	16	%

17 Small business credit percentage— Enter line 12 or multiply line 12 by line 16, whichever is applicable.....	17	%
18 Tax (from C-8000, page 1, line 23).....	18	00
19 SMALL BUSINESS CREDIT —Multiply line 18 by line 17, enter here and on C-8000, page 1, line 24— If a member of controlled group (affiliated or controlled group of corporations or an entity under common control), enter here and on C-8000, page 1, line 24 the credit allocated from C-8009, line 23.....	19	00

SMALL BUSINESS CREDIT IS NOT AVAILABLE:

IMPORTANT► (1) To a regular corporation if any shareholder's or officer's:
a C-8000KC, column I exceeds \$60,000, **OR**
b C-8000KC, column K exceeds \$60,000.

(2) To a subchapter S corporation if any shareholder's:
a C-8000KC, column K exceeds \$60,000.

FORM C-8000KC MUST BE ATTACHED**PART II OTHER CREDITS FOR CORPORATIONS**

20 Contributions to Michigan colleges, universities and public libraries. Enter amount paid during year.....	20	00
21 Tax (from C-8000, page 1, line 23).....	21	00
22 Tax after small business credit—Subtract line 19 from line 21.....	22	00
23 CONTRIBUTIONS CREDIT —Enter 50% of line 20, \$5,000, or 5% of line 22, whichever is less.....	23	00
24 Public utility property tax for taxable year (see instructions).....	24	00
25 PUBLIC UTILITY TAX CREDIT —Enter 5% of line 24 (can not exceed tax liability).....	25	00
26 Total (Add lines 23 and 25, enter here and on C-8000, page 1, line 25).....	26	00

INSTRUCTIONS FOR C-8000C

If you are filing as a corporation, attach this schedule to your SBT Annual C-8000 to report credits allowed against tax due.

IDENTIFY THIS SCHEDULE WITH THE SAME NAME AND ACCOUNT NUMBER AS SHOWN ON YOUR ANNUAL C-8000.

PART I: SMALL BUSINESS CREDIT

Eligibility—A corporation may be entitled to this credit if ALL the following conditions exist:

- 1) Corporation's gross receipts do not exceed \$3,000,000, and
- 2) Corporation's adjusted business income does not exceed \$300,000, and
- 3) No shareholder or officer has allocated income in excess of \$60,000.

Allocated Income of a Shareholder or Officer means any of the following:

Regular Corporation:

- 1) Shareholder's/officer's compensation and director fees (C-8000KC, Column I), or
- 2) Shareholder's compensation, director fees, and share of business income/federal losses (C-8000KC, Column K).

Subchapter S Corporation:

- 1) Shareholder's compensation, director fees, and share of business income/federal losses (C-8000KC, Column K).

For short-period returns, gross receipts, adjusted business income, and shareholder or officer allocated income must be annualized for eligibility requirement. Gross receipts must also be annualized for computation of the credit.

For part-year shareholders or officers, allocated income must be annualized for shareholder/officer eligibility requirements.

Controlled Groups—An affiliated group, controlled group of corporations or entities under common control as defined in the internal revenue code are not eligible for this credit unless the business activities of the entities are consolidated, whether or not a consolidated SBT return is filed. This means the gross receipts, adjusted business income, and tax base of all members of the group must be combined for purpose of eligibility and computation of this credit (i.e., if the combined gross receipts exceed \$3,000,000, combined adjusted business income exceeds \$300,000 or any shareholder or officer of the group, or any partner or individual, if included as a member of the entities under common control has allocated income more than \$60,000 from any one member of the group, the group is not eligible for credit). If the group is eligible and filing a consolidated SBT return, compute the credit on a consolidated C-8000C. If separate SBT returns are filed, deter-

mine the combined credit and each member's share of the credit on Form C-8009. Attach a copy of C-8009 to each member's SBT return.

Lines 3 through 8—Business income is adjusted by loss carryovers from C-8000, page 2 and compensation and directors fees of active shareholders and officers from C-8000KC. If adjusted business income does not exceed \$300,000 and you meet all other conditions, complete lines 9 through 19.

Lines 9 through 12—Determine the credit percentage using tax base from C-8000, page 1. If your gross receipts do not exceed \$2,000,000, enter the percentage from line 12 on line 17.

Lines 13 through 16—Determine that portion of the credit percentage that is allowed when gross receipts exceed \$2,000,000.

Lines 17 through 19—Determine your small business credit. Enter this credit on C-8000, page 1, line 24. The percentage on 17 cannot exceed 50%.

If your corporation is a member of a controlled group, enter on line 19 the allocated credit from C8009, line 23.

PART II: OTHER CREDITS FOR CORPORATIONS

Lines 20 through 23—College contribution credit—A partial credit is allowed for contributions made during the taxable year to Michigan colleges and universities (including fund raising agencies under their control), the Michigan colleges foundation, public libraries, and public broadcasting stations located in Michigan. Receipts from the institutions receiving the contribution must be attached. Enter the amount of the contribution on line 20. Determine on line 22 the tax due after small business credit. Enter on line 23 the credit for the contribution equal to 50% of the contribution, 5% of the tax on line 22, or \$5,000, whichever is less.

Lines 24 and 25—Public utility property tax credit—A credit is allowed for tax imposed on certain public utility property. Act 282 of the Public Acts of 1905 imposes a tax on the assessment of properties of railroad companies, telegraph companies, and various other public utility companies. Enter on line 24 the total taxes imposed for the taxable year under Act 282. Enter on line 25 the allowable credit of 5% of the taxes on line 24. (Cannot exceed tax liability.)

This credit does not apply to a taxpayer whose business activities consist of transportation services, except a taxpayer whose business activities consist of transportation services other than oil or gas by pipeline who has had a net operating loss in the preceding tax year or any two or more tax years. Enter on lines 24 and 25 property taxes and credit from C-8000T.

Line 26—Total—Add the college contribution credit and public utility credit and enter on C-8000, page 1, line 25.

C-8000KC

SINGLE BUSINESS TAX SCHEDULE OF SHAREHOLDERS AND OFFICERS

C-8000KC**1981**

To be completed by all corporations claiming statutory exemption
or small business credit. See instructions on reverse side.

1 Name**2** Account number**PART I SHAREHOLDERS AND OFFICERS** — See instructions on reverse side.

3A Shareholder (including corporation and trust) or officer name (Last, First, Initial)	B Social Security No.	C Office Held	D % Time	E % Stock
a				a
b				b
c				c
d				d
e				e
f				f
g				g
h				h
→ Percentage of stock (not listed above) owned by shareholders who own less than 20% and receive no compensation.				%
Total				100%

Continue below. Retain same a through i references.

F Dividends	G Salaries, wages and director fees	H Payroll taxes, pension, insurance, etc.	I Total compensation and director fees (add cols. G & H)	J Share of business income/loss (C-8000C, line 5 x col. E)	K Total shareholder/officer income (add cols. I & J)
a					a
b					b
c					c
d					d
e					e
f					f
g					g
h					h

If more space is needed submit additional C-8000KC forms. Identify each additional form and complete Part I.

PART II STATUTORY EXEMPTION — A qualified shareholder is defined on reverse side.

- 4** Qualified shareholders. Add number of qualified shareholders from Part I. Enter here and on C-8000, page 2, line 63a. **4**
- 5** Compensation and director fees of **ALL** shareholders. Add amounts in column I for each shareholder. Enter here and on C-8000, page 2, line 68c. **5** | 00

PART III SMALL BUSINESS CREDIT — An active shareholder is defined on reverse side.

- 6** Compensation and director fees of active shareholders. Add amounts in column I for each active shareholder. Enter here and on C-8000C, line 6. **6** | 00
- 7** Compensation and director fees of officers. Add amounts in column I for each officer who is not an active shareholder. Enter here and on C-8000C, line 7. **7** | 00

INSTRUCTIONS FOR C-8000KC

If you are filing as a corporation and are claiming a statutory exemption or small business credit, attach this schedule to your C-8000 to report:

1. Qualified shareholders for additional statutory exemption
2. Compensation and director fees of all shareholders for the computation of the statutory exemption
3. Shareholder and officer qualifications for the small business credit
4. Compensation and director fees of active shareholders and all officers for the computation of the small business credit

IDENTIFY THIS SCHEDULE WITH THE SAME NAME AND ACCOUNT NUMBER AS SHOWN ON YOUR ANNUAL C-8000.

PART I—SHAREHOLDERS AND OFFICERS

List all shareholders and officers who meet any of the following conditions:

- 1) are employees of the corporation; or
- 2) are directors of the corporation; or
- 3) own 20% or more of stock of the corporation

An officer is an officer of a corporation other than a corporation electing under subchapter S of the internal revenue code, including the chairperson of the board, president, vice-president, secretary, and treasurer, or persons performing similar duties.

Columns A and B: Identify each shareholder/officer with name and social security number.

Column C: Enter the title of each officer.

Column D: Enter the percent of each shareholder's time that is devoted to this business (this is a requirement for statutory exemption).

Column E: Enter the percent of outstanding stock each shareholder owns. If a shareholder owned stock for a period less than the corporation's tax year, multiply that shareholder's percentage of ownership by number of months owned and divide the result by number of months in the corporation's tax year and enter in Column E.

Column F: Enter total dividends received by each shareholder during the tax year from this business.

Column G: Enter salaries, wages, and director fees of each shareholder/officer.

Column H: Enter payroll taxes, insurance payments, pension, and other fringe benefits from C-8000, page 2, lines 40 through 43, that is attributable to each shareholder/officer.

Column I: Enter sum of Columns G and H for each shareholder/officer.

Column J: Multiply the amount on C-8000C,

line 5 (sum of business income and losses), by percentage in Column E for each shareholder and enter in Column J.

Column K: Enter sum of Columns I and J for each shareholder.

PART II—STATUTORY EXEMPTION

Line 4, Qualified shareholders—Subchapter S and professional corporations enter on line 4 and on C-8000, page 2, line 63a the number of shareholders who qualify for the additional exemption.

A qualified shareholder is one who meets all of the following conditions:

- 1) is a shareholder of a subchapter S corporation or professional corporation; and
- 2) is a full-time employee of the taxpayer or devotes at least 51% of his or her time to the business (column D = 51% or more); and
- 3) owns at least 10% of the business (column E = 10% or more); and
- 4) whose share of business income is at least \$12,000 (column K = \$12,000 or more). For short-period returns or part-year shareholder the shareholder's business income must be annualized to meet this requirement.

NOTE: A person cannot be a qualified partner or shareholder in more than one business.

Line 5, Compensation and director fees of all shareholders—All corporations add the compensation and director fees in column I for each shareholder and enter on line 5 and on C-8000, page 2, line 68c.

PART III—SMALL BUSINESS CREDIT

Line 6, Compensation and director fees of active shareholders—Add compensation and director fees in column I for each active shareholder and enter on line 6 and on C-8000C, line 6.

An active shareholder is one who meets all of the following conditions:

- 1) is a shareholder of the corporation; and
- 2) owns at least 5% of outstanding stock (column E = 5% or more); and
- 3) who receives at least \$10,000 in compensation, director fees or dividends from the business (sum of columns F and I = \$10,000 or more). For short-period returns or part-year shareholder the shareholder's compensation and director fees must be annualized to meet this requirement.

Line 7, Compensation and director fees of officers—Add compensation and director fees in column I for each officer who is not an active shareholder and enter on line 7 and on C-8000C, line 7.

C-8000KC

SINGLE BUSINESS TAX SCHEDULE OF SHAREHOLDERS AND OFFICERS

C-8000KC**1981**

To be completed by all corporations claiming statutory exemption
or small business credit. See instructions on reverse side.

1 Name**2** Account number**PART I SHAREHOLDERS AND OFFICERS** — See instructions on reverse side.

3A Shareholder (including corporation and trust) or officer name (Last, First, Initial)	B Social Security No.	C Office Held	D % Time	E % Stock
a				a
b				b
c				c
d				d
e				e
f				f
g				g
h				h

→ Percentage of stock (not listed above) owned by shareholders who own less than 20% and receive no compensation.

Total 100%

Continue below. Retain same a through i references.

F Dividends	G Salaries, wages and director fees	H Payroll taxes, pension, insurance, etc.	I Total compensation and director fees (add cols. G & H)	J Share of business income/loss (C-8000C, line 5 x col. E)	K Total shareholder/officer income (add cols. I & J)
a					a
b					b
c					c
d					d
e					e
f					f
g					g
h					h

If more space is needed submit additional C-8000KC forms. Identify each additional form and complete Part I.

PART II STATUTORY EXEMPTION — A qualified shareholder is defined on reverse side.

4 Qualified shareholders. Add number of qualified shareholders from Part I. Enter here and on C-8000, page 2, line 63a. **4**

5 Compensation and director fees of **ALL** shareholders. Add amounts in column I for each shareholder. Enter here and on C-8000, page 2, line 68c. **5** | 00

PART III SMALL BUSINESS CREDIT — An active shareholder is defined on reverse side.

6 Compensation and director fees of active shareholders. Add amounts in column I for each active shareholder. Enter here and on C-8000C, line 6. **6** | 00

7 Compensation and director fees of officers. Add amounts in column I for each officer who is not an active shareholder. Enter here and on C-8000C, line 7. **7** | 00

INSTRUCTIONS FOR C-8000KC

If you are filing as a corporation and are claiming a statutory exemption or small business credit, attach this schedule to your C-8000 to report:

1. Qualified shareholders for additional statutory exemption
2. Compensation and director fees of all shareholders for the computation of the statutory exemption
3. Shareholder and officer qualifications for the small business credit
4. Compensation and director fees of active shareholders and all officers for the computation of the small business credit

IDENTIFY THIS SCHEDULE WITH THE SAME NAME AND ACCOUNT NUMBER AS SHOWN ON YOUR ANNUAL C-8000.

PART I—SHAREHOLDERS AND OFFICERS

List all shareholders and officers who meet any of the following conditions:

- 1) are employees of the corporation; or
- 2) are directors of the corporation; or
- 3) own 20% or more of stock of the corporation

An officer is an officer of a corporation other than a corporation electing under subchapter S of the internal revenue code, including the chairperson of the board, president, vice-president, secretary, and treasurer, or persons performing similar duties.

Columns A and B: Identify each shareholder/officer with name and social security number.

Column C: Enter the title of each officer.

Column D: Enter the percent of each shareholder's time that is devoted to this business (this is a requirement for statutory exemption).

Column E: Enter the percent of outstanding stock each shareholder owns. If a shareholder owned stock for a period less than the corporation's tax year, multiply that shareholder's percentage of ownership by number of months owned and divide the result by number of months in the corporation's tax year and enter in Column E.

Column F: Enter total dividends received by each shareholder during the tax year from this business.

Column G: Enter salaries, wages, and director fees of each shareholder/officer.

Column H: Enter payroll taxes, insurance payments, pension, and other fringe benefits from C-8000, page 2, lines 40 through 43, that is attributable to each shareholder/officer.

Column I: Enter sum of Columns G and H for each shareholder/officer.

Column J: Multiply the amount on C-8000C,

line 5 (sum of business income and losses), by percentage in Column E for each shareholder and enter in Column J.

Column K: Enter sum of Columns I and J for each shareholder.

PART II—STATUTORY EXEMPTION

Line 4, Qualified shareholders—Subchapter S and professional corporations enter on line 4 and on C-8000, page 2, line 63a the number of shareholders who qualify for the additional exemption.

A qualified shareholder is one who meets all of the following conditions:

- 1) is a shareholder of a subchapter S corporation or professional corporation; and
- 2) is a full-time employee of the taxpayer or devotes at least 51% of his or her time to the business (column D = 51% or more); and
- 3) owns at least 10% of the business (column E = 10% or more); and
- 4) whose share of business income is at least \$12,000 (column K = \$12,000 or more). For short-period returns or part-year shareholder the shareholder's business income must be annualized to meet this requirement.

NOTE: A person cannot be a qualified partner or shareholder in more than one business.

Line 5, Compensation and director fees of all shareholders—All corporations add the compensation and director fees in column I for each shareholder and enter on line 5 and on C-8000, page 2, line 68c.

PART III—SMALL BUSINESS CREDIT

Line 6, Compensation and director fees of active shareholders—Add compensation and director fees in column I for each active shareholder and enter on line 6 and on C-8000C, line 6.

An active shareholder is one who meets all of the following conditions:

- 1) is a shareholder of the corporation; and
- 2) owns at least 5% of outstanding stock (column E = 5% or more); and
- 3) who receives at least \$10,000 in compensation, director fees or dividends from the business (sum of columns F and I = \$10,000 or more). For short-period returns or part-year shareholder the shareholder's compensation and director fees must be annualized to meet this requirement.

Line 7, Compensation and director fees of officers—Add compensation and director fees in column I for each officer who is not an active shareholder and enter on line 7 and on C-8000C, line 7.

C-8000H

MICHIGAN SINGLE BUSINESS TAX APPORTIONMENT FORMULA

C-8000H

1981

1. Name

2. Account Number

To be used only by those taxpayers doing business in Michigan and one or more other states or foreign countries and who are taxable both within and without this state (see instructions on reverse side)

PART I Computation of apportionment percentage:**PROPERTY FACTOR***

3. Average Michigan property.	3.	00	
4. Michigan rentals x 8.....	4.	00	
5. Total Michigan property (ADD lines 3 and 4).....	5.	00	
6. Average total property.....	6.	00	
7. Total rentals x 8.....	7.	00	
8. Total property (ADD lines 6 and 7).....	8.	00	
9. Percentage (DIVIDE line 5 by line 8).....	9.		%

PAYROLL FACTOR

10. Michigan payroll.....	10.	00	
11. Total payroll.....	11.	00	
12. Percentage (DIVIDE line 10 by line 11).....	12.		%

SALES FACTOR

13. Michigan sales.....	13.	00	
14. Total sales.....	14.	00	
15. Percentage (DIVIDE line 13 by line 14).....	15.		%
16. Total percentage (ADD lines 9, 12 and 15).....	16.		%
17. Apportionment percentage (DIVIDE line 16 by 3, if less than 3 factors, divide by number of factor(s)**).....	17.		%

*The commissioner may require the periodic averaging of values during the tax year, if reasonably required to reflect properly the average value of the taxpayer's property.

**Number of factors are those factors (property, payroll, or sales) which have denominators (lines 8, 11 or 14, respectively) greater than zero.

PART II

**TRANSPORTATION SERVICES, DOMESTIC INSURERS, FINANCIAL ORGANIZATIONS, OR
IF TAXPAYER IS AUTHORIZED TO USE A SPECIAL FORMULA, USE THE LINES PROVIDED BELOW**
(Attach Explanation)

18. Michigan.....	18.	00	
19. Total.....	19.	00	
20. Apportionment percentage (DIVIDE line 18 by line 19).....	20.		%

PART III

CAPITAL ACQUISITION APPORTIONMENT

(Apportionment Percentage For Capital Acquisition)

21. Property factor (from line 9).....	21.	%	
22. Payroll factor (from line 12).....	22.	%	
23. Total (ADD lines 21 and 22).....	23.		%
24. Average percentage (DIVIDE line 23 by 2, if only 1 factor enter line 23).....	24.		%

INSTRUCTIONS FOR APPORTIONMENT FORMULA C-8000H

IDENTIFY THIS SCHEDULE WITH THE SAME NAME AND ACCOUNT NUMBER AS SHOWN ON YOUR SBT ANNUAL C-8000.

A taxpayer, other than transportation companies, financial organizations, domestic insurers, or taxpayers authorized to use a special formula, whose business activities are taxable both within and without this state, shall determine the tax base attributable to Michigan sources by multiplying the tax base by a fraction, the numerator of which is the property factor, plus the payroll factor, plus the sales factor and the denominator of which is 3.

PROPERTY FACTOR—The average value of the real and tangible personal property owned or rented in this state during the tax year is to be divided by the average value of all real and tangible personal property owned or rented during the tax year. Tangible personal property means machinery, tools, implements, equipment, goods, wares, and merchandise, and does not include intangible personal property such as cash on hand or in bank, shares of stock, bonds, notes, accounts receivable, credits, special privileges, franchise, goodwill or evidence of debt. Property owned is valued at its original cost. Rented property is valued at 8 times the NET annual rental rate. The net annual rate is the annual rental rate paid less any rental rate received from subrentals.

PAYROLL FACTOR—The amount paid in this state during the tax year for wages is to be divided by the total wages paid everywhere during the tax year. For purposes of apportionment only, "wages" means wages as defined in Section 3401 of the Internal Revenue Code. Wages are paid in this state, if: (a) the individual's service is performed entirely within the state; or, (b) the individual's service is performed both within and without the state, but the service performed without the state is incidental to the individual's service within the state; or, (c) some of the service is performed in the state and the base of operations, or if there is no base of operations, the place from

which the service is directed or controlled is in the state; or, the base of operations or the place from which the service is directed or controlled is not in any state in which some part of the service is performed, but the individual's residence is in this state.

SALES FACTOR—The total sales in this state during the tax year are to be divided by the total sales everywhere during the tax year. "Sales" includes sales of tangible property, rental of property, and rendition of services which constitute business activity. *Sales of tangible personal property are in this state if:* (a) the property is shipped or delivered to a purchaser, other than the United States Government, within this state regardless of the free on board point or other conditions of the sale; or, (b) the property is shipped from an office, store, warehouse, factory, or other place of storage in this state and the purchaser is the United States Government, or the taxpayer is not taxable in the state of the purchaser. For the purposes of sales of tangible personal property only, "state" means any state of the United States, the District of Columbia, the commonwealth of Puerto Rico, any territory or possession of the United States, or political subdivision thereof. *A taxpayer is taxable in another state if:* (a) in that state he is subject to a business privilege tax, a net income tax, a franchise tax measured by net income, a franchise tax for the privilege of doing business, a corporate stock tax, or a tax of the type imposed under this act; or, (b) that state has jurisdiction to subject the taxpayer to one or more of the taxes regardless of whether, in fact, the state does or does not. *Sales, other than sales of tangible personal property, are in this state if:* (a) the business activity is performed in this state; or, (b) the business activity is performed both in and outside this state and, based on cost of performance, a greater proportion of the business activity is performed in this state than in any other state; or, (c) receipts derived from services performed for planning, designing, or construction activities within this state shall be determined Michigan receipts.

SPECIAL FORMULA

TRANSPORTATION OF OIL BY PIPELINE—The tax base attributable to Michigan shall be the tax base of the taxpayer in the ratio that the barrel miles transported in Michigan bear to the barrel miles transported by the taxpayer everywhere.

TRANSPORTATION OF GAS BY PIPELINE—The tax base attributable to Michigan shall be the tax base of the taxpayer in the ratio that the 1,000 cubic feet miles transported in Michigan bear to the 1,000 cubic feet miles transported by the taxpayer everywhere.

TRANSPORTATION SERVICES OTHER THAN OIL OR GAS BY PIPELINE—The tax base attributable to Michigan sources shall be that portion of the tax base of the taxpayer derived from transportation services wherever performed that the revenue miles of the taxpayer in Michigan bear to the revenue miles of the taxpayer everywhere. A revenue mile means the transportation for a consideration of 1 net ton in weight or 1 passenger the distance of 1 mile. The tax base attributable to Michigan sources in the case of a taxpayer engaged in the transportation both of property and of individuals shall be that portion of the entire tax base of the taxpayer which is equal to the sum of his passenger miles and ton mile fractions, separately computed and individually weighted by the ratio of gross receipts from passenger transportation to total gross receipts from all transportation, respectively.

DOMESTIC INSURER—The tax base of a domestic insurer doing business both within and without the state or partly within and without the state shall be that portion of the tax base of the taxpayer that the gross direct premiums received for insurance upon property or risk in this state, deducting premiums upon policies not taken and returned premiums on canceled policies from Michigan bears to the gross direct premiums received for insurance

upon property or risk deducting premiums upon policies not taken and returned premiums on canceled policies everywhere.

FINANCIAL ORGANIZATION—The tax base attributable to Michigan sources shall be taken to be:

(a) The entire tax base of a taxpayer whose business activities are confined solely to this state.

(b) In the case of a taxpayer whose business activities are conducted partially within and partially without this state that portion of its tax base as its gross business in this state is to its gross business everywhere during the period covered by its return. Gross business includes the sum of:

(i) Fees, commissions, or other compensation for financial services.

(ii) Gross profits from trading in stocks, bonds, or other securities.

(iii) Interest charged to customers for carrying debit balances of margin accounts, without deduction of any costs incurred in carrying the accounts.

(iv) Interest and dividends received.

(v) Any other gross income resulting from the operation as a financial organization.

SALES NOT EXCEEDING \$100,000—If the taxpayer's business activities within this state do not include owning or renting real estate or tangible personal property, and whose dollar volume of gross sales made during the tax year within this state is not in excess of \$100,000.00, the taxpayer may elect for that year to report and pay a tax on the tax base arrived at by multiplying total sales in this state for the taxable year by the ratio of the tax base, for the tax imposed by this act, to total sales as reported on the taxpayer's federal income tax return for the same taxable year.

NOTICE OF NO SBT RETURN REQUIRED OR NO TAX LIABILITY

1. For taxable year beginning _____, 19____, ending _____, 19_____.

Name	2. Account No.
D/B/A	
Number and Street PLACE LABEL HERE	
City, State, Zip	

INSTRUCTIONS: Use this notice to report that no Single Business Tax return is required or no tax liability. See instructions on next page. Check the item[s] that explain[s] your reason for filing this notice. Complete all related information. Be sure to sign this notice below. **DO NOT USE** this notice if you have a loss carry forward from preceding year[s] or to report a loss in the current year. Form C8000 must be filed.

3. Is your organization a member of a controlled group? ☐ YES ☐ NO

REASONS

4. <input type="checkbox"/> Gross receipts, plus recapture of capital acquisition deduction for the current taxable year, are less than \$40,000. Also see Item 6.	Gross receipts plus recapture of capital acquisition deduction for taxable year: \$ _____	Business income for taxable year: \$ _____
5. <input type="checkbox"/> Adjusted tax base for the current taxable year is insufficient to create a tax liability. (If a member of a controlled group, attach copy of Form C-8009.) Also see Item 6.	\$ _____	Gross payroll for taxable year: \$ _____
6. <input type="checkbox"/> The condition in item 4 or 5 is expected to continue in succeeding years.	(If you check item 6, no return will be mailed. If this condition changes and you have a liability, you must obtain and file a return.)	
7. <input type="checkbox"/> Exempt under Internal Revenue Code	Section granting exemption (Attach copy of exemption letter.)	
8. <input type="checkbox"/> Other reason. Explain: _____ _____ _____		

PREPARER'S AND TAXPAYER'S DECLARATION

<i>Under penalties of perjury, I declare that I have examined this notice and, to the best of my knowledge and belief, it is true, correct and complete. If prepared by a person other than the taxpayer, this declaration is based on any known information.</i>			
Signature of Taxpayer	Date	Signature of Preparer Other Than Taxpayer	Date
Title		Business Address	

**MAIL TO: Michigan Department of Treasury
P.O. Box 30059
Lansing, Michigan 48909**

NOTICE OF CHANGE OR DISCONTINUANCE

INSTRUCTIONS: Place an X in the appropriate box below. Fill in all information for that change.

BUSINESS NAME	TAXPAYER ACCOUNT NUMBER
1. CHANGE (OR ADD) OUR MAILING ADDRESS TO:	2. CHANGE OUR LEGAL BUSINESS ADDRESS TO:

3a. ☐ THE INTERNAL REVENUE SERVICE HAS ASSIGNED US THE FOLLOWING FEDERAL EMPLOYER I.D. NO. _____ (Federal Employer Number)

3b. ☐ OUR FEDERAL EMPLOYER I.D. NUMBER AS SHOWN IS WRONG, PLEASE CHANGE IT TO _____ (Federal Employer Number)
(Explain in item 9, below.)

3c. ☐ THE INTERNAL REVENUE SERVICE CHANGED OUR FEDERAL EMPLOYER I.D. NO. ON (DATE) _____ TO: _____ (Federal Employer Number)
(Explain in item 9, below.)

4. ☐ CHANGE IN MAJOR BUSINESS ACTIVITY. (Explain in item 9, below.)

5a. ☐ WE DISCONTINUED OUR ENTIRE BUSINESS ON: _____ (Date Discontinued)

5b. ☐ ADDRESS AT WHICH WE MAY BE CONTACTED FOLLOWING DISCONTINUANCE OF OUR BUSINESS. } _____

6a. ☐ WE SOLD OUR ENTIRE BUSINESS ON (DATE) _____ TO: _____ Purchaser's Name, Street, City, State, Zip

6b. ☐ WE SOLD PART OF OUR BUSINESS ON (DATE) _____ TO: _____
(Explain in item 9, below.)

FOLLOWING THE SALE REPORTED IN ITEM 6a OR 6b, WE ARE STILL OPERATING A BUSINESS WHICH REQUIRES:

- ☐ SALES/USE TAX LICENSE AND/OR REGISTRATION
- ☐ INCOME TAX WITHHOLDING REGISTRATION
- ☐ SINGLE BUSINESS TAX REGISTRATION
- ☐ MOTOR FUEL TAX LICENSE

7. ☐ CHANGE OF OWNERSHIP. (Explain in item 9, below.)

8. ☐ EFFECTIVE (MONTH/YEAR) _____ / _____ WE HAVE CHANGED OUR FISCAL YEAR ENDING FROM (MONTH) _____ TO (MONTH) _____

9. ☐ OTHER CHANGES AND EXPLANATIONS: _____

INSTRUCTIONS FOR C-8030

REASONS FOR NO SBT RETURN REQUIRED OR NO TAX LIABILITY

1. Exempt from Single Business Tax—See "Persons Not Required to File" on page 1 of the Single Business Tax booklet of returns and instructions. Complete item 7 or 8 of this form.
2. Gross receipts, plus recapture of capital acquisition deduction, are less than \$40,000—Complete item 4 of this form. Also complete item 6 if you expect gross receipts to be less than \$40,000 in succeeding years.
 - a. **SHORT PERIODS**—If your tax year is less than 12 months, multiply the sum of gross receipts plus recapture of capital acquisition deduction by 12 and divide the result by number of months in short period. If this annualized amount is less than \$40,000, complete Item 4. Enter annualized amount as your gross receipt, plus recapture, AND write "Annualized" above this amount.
3. Adjusted tax base is insufficient to create a tax liability—Adjusted tax base is line 20, Form C-8000. If you have no tax liability to report on C-8000, line 23 and no business loss to report on C-8000, line 15, you have the option of filing this notice in lieu of the annual return (C-8000). Complete item 5. Also complete item 6 if you expect this condition to continue in succeeding years.

NOTICE: An SBT annual return is required to claim refund of estimated payments, to report a business loss, to report the use of a business loss carryforward from preceding year(s), and to report a capital acquisition deduction or recapture of capital acquisition deduction of amounts greater than \$100,000. If your business was discontinued or sold during a taxable year for which you file a Form C-8030, also file Form C-8031.

OFFICE LOCATIONS

You may obtain information, additional forms and assistance in preparing your return at our district offices located in:

Main office:

LANSING, 48922
Treasury Building
Walnut & Allegan Streets
Phone: 373-8030

GRAND RAPIDS, 49503
State Office Building
350 Ottawa, NW
Phone: 456-5334

PONTIAC, 48013
Miracle Mile Shopping Center
Phone: 335-6102

Other Offices:

DETROIT, 48226
State of Michigan Plaza Building
1200 Sixth Street
Phone: 256-2534

KALAMAZOO, 49009
West Main Mall
Business and Professional Plaza
Phone: 382-2830

SAGINAW, 48607
Downtown Saginaw Mall
Phone: 753-3435

ESCANABA, 49829
101 State Office Building
Phone: 786-6334

LANSING, 48910
Logan Center
3222 S. Logan
Phone: 373-3174

SAULT STE. MARIE, 49783
1126 E. Easterday Ave.
Phone: 632-2183
(Monday only)

FLINT, 48502
716 Harrison Street
Phone: 238-9668

MARQUETTE, 49855
104 Coles Drive
Phone: 226-6717

TRAVERSE CITY, 49684
1030 Hastings St.
Phone: 946-5630

STEPS TO PREPARE SBT RETURN:

IF YOU—

- ☐ Have changed your name, address, account number, tax year, or discontinued business.
- ☐ Are not required to file the C-8000.
- ☐ Have insufficient adjusted tax base to create a tax liability.
- ☐ Acquired depreciable property during year,
- ☐ Sold depreciable property that was acquired on or after 1/1/76,
- ☐ Had business activities taxable in another state,
- ☐ Are a member of a controlled group (an affiliated group or controlled group of corporations or an entity under common control),

► ALL TAXPAYERS

Note: gross receipts method,

► ALL TAXPAYERS

► ALL TAXPAYERS

► ALL TAXPAYERS

- ☐ Have transportation services, other than gas and oil by pipeline,
- ☐ Have high labor, grocery sales, rental investments, security guards, building maintenance, certain personal services, or elect the gross receipts method,

► ALL TAXPAYERS

► ALL TAXPAYERS

- ☐ Are a member of a controlled group (an affiliated group or controlled group of corporations or an entity under common control),
- ☐ Provided child care services (without charge) to children of your employees.
- ☐ Are filing as a subchapter-S corporation.

► ALL TAXPAYERS

PREPARE FORM—

—C-8031.

—C-8030.

—C-8030 may be filed in lieu of C-8000.

—C-8000D, page 1.

—C-8000D, page 2.

—C-8000H to determine apportionment.

—C-8009 to allocate the statutory exemption.

—C-8000, page 1 to identify return (lines 1 through 5) and report gross receipts and business income on lines 6 and 7.

—This method is a reduction to adjusted tax base on C-8000S. See gross receipts instruction on page 4 for short method.

—C-8000KC to determine shareholder and officer income and eligibility for statutory exemption and small business credit.

—C-8000, page 2, adjustments to business income to determine tax base.

—C-8000, page 1 to determine adjusted tax base.

—C-8000T to determine tax base and minimum tax.

—C-8000S to determine reductions to adjusted tax base.

—C-8000, page 1, to compute tax before credits.

—C-8000KC and C-8000C to determine the small business credit, college contribution credit and public utility credit.

—C-8009 to allocate the small business credit.

—C-8000CC to determine child care credit.

—C-8000, page 1, line 27, to determine subchapter-S corporation tax credit.

—C-8000, page 1, to complete.